



Fact Sheet: 2018 Filing Season

Federal and State Earned Income Tax Credits

❑ Federal Earned Income Tax Credit (EITC)

EITC is a refundable federal income credit designed for individuals and families with low to moderate incomes. Taxpayers may qualify for a refundable credit, which means that taxpayers without a tax liability may get a refund check from the government.

❑ Credit Amounts

The maximum amount of credit for tax year 2017 is:

- \$6,318 with 3 or more qualifying children.
- \$5,616 with 2 qualifying children.
- \$3,400 with 1 qualifying child.
- \$510 with no qualifying children.

❑ Credit Eligibility

Taxpayers must meet the following requirements and file an income tax return, even if they do not have a filing requirement based on their income level:

- A valid Social Security Number.
- Earned income from employment or self-employment.
- Did not use the married filing separately filing status.
- A U.S. citizen or resident alien all year or a nonresident alien married to a U.S. citizen or resident alien and filing a joint income tax return.
- Earned income and adjusted gross income of less than:
 - \$53,930 for married filing jointly with three or more qualifying children;
 - \$20,600 for married filing jointly with no qualifying children.

❑ Find More Information About Federal EITC

Go to [irs.gov](https://www.irs.gov) and search for **EITC**.

□ California EITC

California began offering its own EITC (CalEITC) starting with calendar year 2015 tax returns. This refundable tax credit puts money back in the pockets of California’s working families and individuals.

For taxpayers who owe taxes, CalEITC reduces the amount of taxes they might owe and may allow them a refund when they file their taxes. If they do not owe taxes, CalEITC will provide them a tax refund when they file their taxes.

□ Credit Amounts for Tax Year 2017

California taxpayers may find their filing status below to see how much they may qualify for, or they may use the [CalEITC4Me online calculator](#) to estimate their credit:

Number of Qualifying Children	California Maximum Income	CalEITC (up to)	IRS EITC (up to)
None	\$ 15,008	\$ 223	\$ 510
1	\$ 22,322	\$ 1,495	\$ 3,400
2	\$ 22,309	\$ 2,467	\$ 5,616
3 or more	\$ 22,302	\$ 2,775	\$ 6,318

□ Credit Eligibility

CalEITC is available to households with adjusted gross income of up to:

- \$15,008 with no qualifying children.
- \$22,322 with one qualifying child.
- \$22,309 with two qualifying children.
- \$22,302 with three or more qualifying children.

California taxpayers qualify for CalEITC if they meet ALL of the following requirements:

- Have wages and adjusted gross income within certain limits.
 - For tax year 2017, W-2 income and self-employment income may be used to claim CalEITC.
 - For tax years 2015 and 2016, W-2 income may be used to claim CalEITC; self-employment income may not be used to claim CalEITC.
- Have a Social Security Number issued by the Social Security Administration that is valid for employment for each taxpayer, taxpayer’s spouse, and any qualifying children.

- Did not use the “married/RDP filing separately” filing status.
- Lived in California for more than half the tax year.

□ Contact Us:

Public Affairs Office
916.845.4800