

Earned Income Credit *EIC 2010*

Notice to Employees of Federal Earned Income Tax Credit (EIC)

If you make **\$43,000*** or less, your employer should notify you at the time of hiring of the potential availability of Earned Income Tax Credits or Advance Earned Income Credits. Earned Income Tax Credits are reductions in federal income tax liability for which you may be eligible if you meet certain requirements. Additional information and forms for these programs can be obtained from your employer or the Internal Revenue Service.

* 2010 income limits for eligibility are:

- \$43,352 (\$48,362 for married filing jointly) with three or more qualifying children
- \$40,363 (\$45,373 for married filing jointly) with two qualifying children
- \$35,535 (\$40,545 for married filing jointly) with one qualifying child
- \$13,460 (\$18,470 for married filing jointly) with no qualifying children

You are eligible to get **advance** Earned Income Credit (EIC) payments if **all four** of the following apply:

- 1 You (and your spouse, if filing a joint return) have a valid social security number (SSN) issued by the Social Security Administration. For more information on valid SSNs, see Pub. 596, *Earned Income Credit (EIC)*.
- 2 You expect to have at least one qualifying child and to be able to claim the credit using that child. If you do not expect to have a qualifying child, you may still be eligible for the EIC, but you cannot receive advance EIC payments. See *Who Is a Qualifying Child?* page 1 of 2010 Form W-5.
- 3 You expect that your 2010 earned income and adjusted gross income (AGI) will each be less than \$35,535 (\$40,545 if you expect to file a joint return for 2010). Include your spouse's income if you plan to file a joint return. As used on this form, earned income does not include amounts inmates in penal institutions are paid for their work, amounts received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan, or nontaxable earned income.
- 4 You expect to be able to claim the EIC for 2010. To find out if you may be able to claim the EIC, answer the questions on page 2 of 2010 Form W-5.

Visit the IRS on the Web at www.irs.gov

The American Recovery and Reinvestment Act (ARRA) provides a temporary increase in EIC and expands the credit for workers with three or more qualifying children. These changes are temporary and apply to 2009 and 2010 tax years.

Every employer shall keep conspicuously posted in or about the premises wherein any worker is employed, a printed copy or abstract of those labor laws which the Executive Director may designate, in a form to be furnished by the Executive Director.

R.S. 23:15, 23:1018.2

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