



PHILADELPHIA, PA EARNED INCOME TAX CREDIT NOTIFICATION

With the passage of Philadelphia Bill No. 140448 amending Title 19 of The Philadelphia Code by adding new Chapter 19-4000, signed into law on September 10, 2014, all employers are required to provide employees who reside in Philadelphia with a notice regarding the availability of the federal earned income tax credit (EITC).

Employers must provide notification to employees residing in Philadelphia that have taxes withheld. The notification must be provided at the same time as the employee's Form W-2.

The notification must also be provided to non-payroll workers residing in Philadelphia that are provided a Form 1099 or equivalent.

The written notification that must be given to employees is the "Earned Income Tax Credit ("EITC") notice, which contains the eligibility requirements and maximum benefit amount for EITC. A copy of the most current EITC notice can be found at <https://www.phila.gov/documents/earned-income-tax-credit-eitc-employer-notice/>