



## **STATE OF NEW JERSEY** **EARNED INCOME TAX CREDIT NOTIFICATION**

New Jersey Chapter 210, P.L. 2005 requires all public and private employers to give written notification to potentially eligible employees of the availability of both the federal and New Jersey earned income tax credits when the employer gives the employee the statement of wages and tax withholding (Form W-2) already required under current law.

The notification is to be distributed between January 1 and February 15 of each year to coincide with the employer's distribution of the wage and tax withholding statement. The written notification must use the statement developed by the State Treasurer.

The employer shall notify only those employees whom the employer knows, or reasonably believes, may be eligible for the federal credit based on the wages the employee earned during the prior year as reported in the statement of wages and tax withholding. Eligibility for the federal earned income tax credit is based on an employee's earned income and adjusted gross income, filing status, and the number of qualifying children he or she has (if any).

For the new tax year amounts, visit the New Jersey website – <https://www.state.nj.us/treasury/taxation/eitc/howmucheitc.shtml>. A copy of the current Important Notice to New Jersey Residents regarding the NJ Earned Income Tax Credit (NJEITC) can be found at <https://www.state.nj.us/treasury/taxation/eitc/eitcaddinfor.shtml>.

