

Earned Income Tax Credit Notice

Updated: January 2018



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Have you told your employees about the Earned Income Tax Credit (EITC)?

The EITC or EIC is a refundable tax credit for certain workers. **Employers must notify each employee who worked at any time during the year and from whose wages you did not withhold income tax.** However, employers do not have to notify any employees who claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate. Please refer to IRS DOT Notice 1015 for details: <https://www.irs.gov/pub/irs-pdf/n1015.pdf> . If you need any additional assistance, you can access IRS resources and tools by going to the [EITC website](#).

The IRS DOT Notice 1015 can also be found on My ADP Resource > FormSource > Year End Processing > Federal – 2017 Earned Income Tax Credit Notice. Earned Income Credit (EIC) verbiage is also located on the back of each employee W2:

***“Earned income credit (EIC).** You may be able to take the EIC for 2017 if your adjusted gross income (AGI) is less than a certain amount. The amount of the credit is based on income and family size. Workers without children could qualify for a smaller credit. You and any qualifying children must have valid social security numbers (SSNs). You can't take the EIC if your investment income is more than the specified amount for 2017 or if income is earned for services provided while you were an inmate at a penal institution. For 2017 income limits and more information, visit www.irs.gov/eitc. Also see Pub. 596, Earned Income Credit. **Any EIC that is more than your tax liability is refunded to you, but only if you file a tax return.**”*

In addition, several states and local jurisdictions have additional Earned Income Tax Credit notification requirements:

State	Employer Resources	Employee Resources	Requirements
California	CalEITC Website Assembly Bill 1847	Employee EITC Website Employee Factsheets	Notice must be given to employees when distributing Form W-2 or within 1 week prior to or after distribution.
Colorado	EIC Information	Colorado 104 Tax Book	None
Connecticut	CT EITC Information IP 2015(20)	Employee Information	None
New York City	EIC Information	EIC Information Form IT-215	None
Delaware	House Bill 253 Employer Requirement	Withholding FAQs	None
District of Columbia	Office of Tax & Revenue	Employee Forms	None
Illinois	820 ILCS 170/	Employee EITC Website Schedule IL-EIC	Notice must be given to employees when distributing Form W-2 or within 1 week prior to or after distribution.
Indiana		2017 Tax Booklet Employee Forms	None

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State	Employer Resources	Employee Resources	Requirements
Iowa	Iowa FAQs	Employee Info Form Instructions	None
Kansas		Employee Forms	None
Louisiana	RS 23:1018.2 Tax Topics Weblog	Employee Poster	Requires an EIC notification upon employment for employers with 20+ full-time or part-time employees.
Maine	Maine Income Tax Credits	Employee Forms	None
Maryland	House Bill 632 Tax Alert	Sample Employee Notice	Notice must be provided to all employees by December 31 of each year.
Massachusetts		Employee Info/Forms	None
Michigan	MDHHS Info	Employee Flyer Employee Forms	None
Minnesota	Dept of Revenue 290.0671 MN Statutes	Employee Flyer	None
Nebraska	EIC Tables	News Release 2017 Tax Booklet	None
New Jersey	NJEITC Info Notice to Employers	Employee Factsheet	Notice must be provided to potentially eligible employees between January 1 and February 15 of each year.
New Mexico	State Communication		None
New York	Dept of Taxation	Employee Flyer Consumer Affairs	None
Ohio	Operating Document	Employee Information Employee Forms	None
Oklahoma	Dept of Human Services House Bill 1474		None
Oregon	Notice Requirements	Employee Tax Credits	Employers must provide the EIC notification to employees at the same time the Form W-2 is distributed.
Philadelphia	City Council Website Employer Website	You Earned it Philly Employee Flyer	Employers must provide the EIC notification to employees at the same time the Form W-2 is distributed.
Rhode Island	Regulation PIT 98-12	Employee Forms	None
Texas	Employer Notification Comptroller's Office	95-520 EITC Poster 98-408 EITC Bulletin	Notice must be posted no later than March 1 of each year.
Vermont	Vermont Tax Update	Employee Information Employee Forms	None
Virginia	40.1-28.7:3 Code of VA VA Dept of Social Services	2017 Employee CLI	Requires the notice to be posted in the same location as other federal and state required notifications are located.
Wisconsin	Dept of Revenue EIC	Employee FAQs	None

*For most up-to-date information on these jurisdictions, please visit IRS website [IRS: State and Local Governments with Earned Income Tax Credits](#).

Thank you,
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