



Earned income and Earned Income Tax Credit (EITC) tables

To claim the Earned Income Tax Credit (EITC), you must have what qualifies as [earned income](#) and meet certain adjusted gross income (AGI) and credit limits for the current, previous and upcoming tax years.

Use the [EITC tables](#) to look up maximum credit amounts by tax year.

If you are unsure if you can claim the EITC, use the [EITC Qualification Assistant](#).

Earned income

Earned income includes all the taxable income and wages you get from working for someone else, yourself or from a business or farm you own.

Types of earned income

- Wages, salary or tips where federal income taxes are withheld on Form W-2, box 1
- Income from a job where your employer didn't withhold tax (such as gig economy work) including:
 - Driving a car for booked rides or deliveries
 - Running errands or doing tasks
 - Selling goods online
 - Providing creative or professional services
 - Providing other temporary, on-demand or freelance work
- Money made from self-employment, including if you:
 - Own or operate a business or farm
 - Are a [minister or member of a religious order](#)
 - Are a [statutory employee](#) and have income
- Benefits from a union strike
- Certain disability benefits you got before you were the minimum retirement age
- Nontaxable Combat Pay (Form W-2, box 12 with code Q)

- If you claim nontaxable combat pay as earned income, it may increase or decrease the amount of your EITC. For more information, see [Publication 3, Armed Forces' Tax Guide](#).

Earned income **does not** include:

- Pay you got for work when you were an inmate in a penal institution
- Interest and dividends
- Pensions or annuities
- Social Security
- Unemployment benefits
- Alimony
- Child support

EITC tables

Use these table organized by tax year to find the maximum amounts for:

- [Adjusted gross income \(AGI\)](#)
- Investment income you can make
- Credit amount you can claim

⊖ Tax year 2024

Find the maximum AGI, investment income and credit amounts for tax year 2024.

| Children or relatives claimed | Filing as single, head of household, or widowed | Filing as married filing jointly |
|-------------------------------|---|----------------------------------|
| Zero | \$18,591 | \$25,511 |
| One | \$49,084 | \$56,004 |
| Two | \$55,768 | \$62,688 |
| Three | \$59,899 | \$66,819 |

Investment income limit: \$11,600 or less

Maximum credit amounts

The maximum amount of credit:

- No qualifying children: \$632

- 1 qualifying child: \$4,213
- 2 qualifying children: \$6,960
- 3 or more qualifying children: \$7,830

+ Tax year 2023

+ Tax year 2022

+ Tax year 2021

+ Tax year 2020

Other credits you may qualify for

If you qualify for the EITC, you may also qualify for other tax credits.

- [Child Tax Credit and the Credit for Other Dependents](#)
- [Child and Dependent Care Credit](#)
- [Education Credits](#)