



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.

Election to use prior-year earned income

You can elect to use your 2019 earned income to figure your 2021 earned income credit (EIC) if your 2019 earned income is more than your 2021 earned income.

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 2021 (Current Tax Year)

+ Tax Year 2020

+ Tax Year 2019

+ Tax Year 2018

- Tax Year 2017

Find the maximum AGI, investment income and credit amounts for tax year 2017.

Children or Relatives Claimed	Filing as Single, Head of Household, or Widowed	Filing as Married Filing Jointly
Zero	\$15,010	\$20,600
One	\$39,617	\$45,207

Children or Relatives Claimed	Filing as Single, Head of Household, or Widowed	Filing as Married Filing Jointly
Two	\$45,007	\$50,597
Three	\$48,340	\$53,930

Investment income limit: \$3,450 or less

Maximum Credit Amounts

The maximum amount of credit:

- No qualifying children: \$510
- 1 qualifying child: \$3,400
- 2 qualifying children: \$5,616
- 3 or more qualifying children: \$6,318

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](#)
- [Recovery Rebate Credit](#)