

Z-500 FILING REQUIREMENTS FOR CHILDREN AND TAX DEPENDENTS

Tax Filing Year	Unearned Income only	Earned Income only	Gross Income (Unearned/Earned)
<u>2023</u>	<u>Over \$1,250</u>	<u>Over \$13,850</u>	<u>Over the larger of \$1,250 or earned income (up to \$13,450) plus \$400</u>
2022	Over \$1,150	Over \$12,950	Over the larger of \$1,150 or earned income (up to \$12,500) plus \$400
2021	over \$1,100	Over \$12,550	over the larger of \$1,100, or earned income (up to \$12,200) plus \$350
2020	over \$1,100	over \$12,400	over the larger of \$1,100, or earned income (up to \$12,050) plus \$350
2019	over \$1,100	over \$12,200	over the larger of \$1,100, or earned income (up to \$11,850) plus \$350
2018	over \$1,050	over \$12,000	over the larger of \$1,050, or earned income (up to \$11,650) plus \$350
2017	over \$1,050	over \$6,350	over the larger of \$1,050, or earned income (up to \$6,000) plus \$350
2016	over \$1,050	over \$6,300	over the larger of \$1,050, or earned income (up to \$5,950) plus \$350
2015	over \$1,050	over \$6,300	over the larger of \$1,050, or earned income (up to \$5,950) plus \$350
2014	over \$1,000	over \$6,100	over the larger of \$1,000, or earned income (up to \$5,750) plus \$350

See [Publication 501 \(2023\) Dependents, Standard Deduction, and Filing Information](#) for more information.