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2022 States with Earned Income Tax Requirements

State	Requirement
California	<p>Employers are required to notify all employees that they may be eligible for the federal and the California EITC within one week before or after, or at the same time, that the employer provides an annual wage summary, including, but not limited to, a form W-2 or a form 1099, to any employee. Employers are required to notify employees by handing a notice directly to affected employees or mailing it to employees' last known address. For more information, go to California Earned Income Tax Credit.</p> <p>Employee notices in several languages are available on the Outreach materials section of the website.</p>
Delaware	<p>Employees must be furnished with Forms W-2 by January 31 of each year or within 30 days of the last payment of wages. At the same time, employers must furnish employees with all information required by the IRS regarding the employees' eligibility for the federal earned income tax credit and any other information the director requires.</p> <p>For more information on federal eligibility requirements go to the Internal Revenue Service, Earned Income Tax Credit (EITC).</p>
Illinois	Awaiting update from the agency
Louisiana	Employers are required to notify their employees of the Federal Earned Income Tax Credit (EITC) general eligibility requirements. Employers can download a notice to distribute to employees from the LA Workforce Commission .
Maine	Employers must furnish W-2 forms to their employees by January 31, or within 30 days of the employee's written request for terminating employees. Employers must post in a place accessible to employees a poster or notice stating that employees may be eligible for the federal and state earned income tax credits and that they may apply for the credits on their income tax returns. The notice is included in the Maine Department of Labor's Regulation of Employment poster .
Maryland	On or before December 31, 2022 , employers must provide electronic or written notice to employees who may be eligible for the federal and Maryland EITC. The employee notice is available for download from the Comptroller of Maryland .

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New Jersey	<p>A written notification must use a statement developed by the New Jersey state treasurer between January 1, and February 15. You are required to provide this information only to those employees you reasonably believe may be eligible for the federal credit based on wages earned during the year as reported on Forms W-2. You're required to give these employees the notification.</p> <ul style="list-style-type: none">• Download the New Jersey EITC notice.• For additional information, download the New Jersey EITC statement.
Oregon	<p>The Bureau of Labor and Industries (BOLI) requires employers to provide written notice to each employee about the state and federal earned income tax credits. The notice must:</p> <ul style="list-style-type: none">• Be in English and in the language you typically use to communicate with the employee.• Be sent annually with the employee's federal Form W-2. <p>Provide the following websites where employees can find information about the state and federal earned income tax credits:</p> <ul style="list-style-type: none">• Internal Revenue Service.• Oregon Department of Revenue. <p><i>Suggested wording from the agency for the employee notice:</i> You may be eligible for the Earned Income Tax Credit (EITC or EIC), a benefit for working people with low to moderate income, particularly those with children. EITC reduces the amount of tax owed and may provide a refund.</p>
Texas	<p>Employers are required to give employees notification of the availability of the federal Earned Income Tax Credit on or before March 1 of each year. This must be done by written, electronic or in-person notification to all employees of the Federal EITC I general eligibility requirements using IRS Notice 797. More information is available through the Texas Workforce Commission.</p>
Virginia	<p>Virginia employers must post the notice issued by the Virginia Department of Social Services on the federal and Virginia earned income tax credits (EITC) in the same location where other state or federal required notices are posted.</p> <p>You may distribute the EITC notice electronically. The notice will include information on qualifying income levels, the amount of credit available, the process for applying and assistance available for applying for the credit.</p> <p>For more information about Virginia EITC, visit the Virginia Department of Social Services, EITC.</p>

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2022 Locals with Earned Income Tax Requirements

Local	Requirement
Philadelphia EITC	<p>Employers are required to provide employees with a notice about EITC. The notice provides your workers with information about eligibility and free tax preparation services. You must provide it at the same time you give employees their W-2, 1099, or comparable forms. For more information about business requirements, go to the W-2/1099 Notice Requirements for Businesses.</p> <p>You can provide employees with the EITC notice electronically or provide a printed copy. The notice is also available in Spanish.</p>
Philadelphia Income-based Tax Refund	<p>Employers must send workers who receive a W-2 an Income-based Wage Tax refund petition, which can be filed with the Philadelphia Department of Revenue for a refund of 1.5% of the tax withheld. Employers may not reduce employees' tax withholding.</p> <p>The agency hasn't yet released information for 2022. Check the Paper income-based Wage Tax refund petition site for updates.</p>

Note: The above is considered current as of the date of publication and subject to change. It is provided for informational purposes only and is not intended to be tax or legal advice. Consult your licensed attorney, accountant, or other tax professional to discuss your particular facts, circumstances, and how these opportunities might apply to your business.

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