

## 2023 States with Earned Income Tax Credits (EITC) Requirements

State	Requirement
<b>Colorado</b>	<p>Employers are required to:</p> <ul style="list-style-type: none"> <li>• Provide their employees with an annual statement showing the total compensation paid and the income tax withheld for the preceding calendar year.</li> <li>• Provide written notice of the availability of the federal and state earned income tax credits and the federal and state child tax credits at least once annually. An employer may send the written notice to employees electronically, including via email or text message.</li> </ul> <p>The written notice must be in English and any other language the employer uses to communicate with employees and must include any additional content that the department of revenue prescribes.</p> <p>For more information, review the <a href="#">Colorado Income Tax Topics: Earned Income Tax Credit</a> document and the <a href="#">Colorado Department of Revenue (DOR) website</a>.</p>
<b>California</b>	Not updated yet
<b>Delaware</b>	<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 (IRS) <a href="#">Earned Income Tax Credit (EITC)</a>.</p>
<b>Illinois</b>	Not updated yet
<b>Louisiana</b>	<p>Employers are required to notify their employees of the Federal Earned Income Tax Credit (EITC) general eligibility requirements. Go the <a href="#">Louisiana Department of Labor</a> for a notice you can give employees.</p>
<b>Maine</b>	<p>Maine Law (Title 26 M.R.S.A. &amp; 42-B) requires employers to place this poster in the workplace where workers can easily see it. The poster is available online at <a href="#">Regulation of Employment Posters</a>.</p>
<b>Maryland</b>	<p>On or before <b>December 31, 2023</b>, you must provide electronic or written notice to employees who may be eligible for the federal and Maryland EITC. For more information, including an employee notice go to the <a href="#">Maryland Tax Alert on EITC</a>.</p>
<b>New Jersey</b>	<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"> <li>• <a href="#">Notice to Employers</a></li> <li>• <a href="#">Notice to Employees</a></li> </ul>

State	Requirement
<b>Oregon</b>	<p>You must provide written notice to each employee about the state and federal EITCs. The Bureau of Labor and Industries (BOLI) requires you to provide written notice to each employee about the state and federal EITCs. The notice must:</p> <ul style="list-style-type: none"> <li>• Be in English and in the language you typically use to communicate with the employee.</li> <li>• Be sent annually with the employee's federal Form W-2.</li> <li>• Provide website addresses where employees can find information about the state and federal earned income tax credits: <ul style="list-style-type: none"> <li>○ IRS <a href="#">Earned Income Tax Credit (EITC)</a></li> <li>○ <a href="#">Oregon Department of Revenue Tax benefits for families</a></li> </ul> </li> </ul> <p><b><i>Suggested wording from the agency for the employee notice:</i></b>  You may be eligible for the <b>Earned Income Tax Credit</b> (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>
<b>Texas</b>	<p>Employers are required to notify employees about the federal EITC requirements annually on or before March 1. Written, electronic, or in person notification of the general eligibility requirements using <a href="#">IRS Notice 797</a>.</p> <p>For more information about Texas requirements, go to the <a href="#">Texas Workforce Commission Earned Income Tax Credit Notification</a>.</p>
<b>Virginia</b>	<p>Virginia employers must post EITC notices issued by the Virginia Department of Social Services (DSS) and the IRS on the federal and Virginia EITC in the same location where other state or federal required notices are posted.</p> <p>You may distribute notices on the availability of earned income tax 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. The Virginia EITC is generally equal to 20% of the federal EITC.</p> <ul style="list-style-type: none"> <li>• <a href="#">IRS Publication 962</a></li> <li>• <a href="#">Virginia Credit for Low Income Individuals (CLI)</a></li> </ul>

## 2023 Locals with Earned Income Tax Requirements

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Local	Requirement
Philadelphia EITC	Not updated yet
Philadelphia Income-based Tax Refund	Not updated yet

**Note:** The foregoing 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.