



HR | Payroll | Benefits | Insurance

## 2019 States with Earned Income Tax Requirements

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State	Requirement
<b>California</b>	<p>Assembly Bill 650 requires that an employer shall notify all employees that they may be eligible for the federal and the California EITC <b>within one week before or after, or at the same time, that the employer provides an annual wage summary</b>, including, but not limited to, a Form W-2 or a Form 1099, to any employee. The employer shall provide the notification required by subdivision (a) by handing directly to the employee or mailing to the employee's last known address. For more information, access the California EITC website at <a href="https://www.ftb.ca.gov/file/personal/credits/california-earned-income-tax-credit.html">https://www.ftb.ca.gov/file/personal/credits/california-earned-income-tax-credit.html</a></p> <p>Attached is a <a href="#">sample of the notice</a>.</p>
<b>Illinois</b>	<p>The state of Illinois requires employers to inform employees that they may be eligible to receive reimbursements through the federal earned income tax credit (EITC).</p> <ul style="list-style-type: none"><li>• You must give a hard-copy <a href="#">EITC notice</a> to all employees who receive a Form W-2 Wage and Tax Statement, and/or Form 1099 MISC Miscellaneous Income, regardless of their income level. The notice should be distributed with the Forms W-2 or 1099, or within one week before or one week after the Forms W-2 or 1099 are distributed.</li><li>• For more information, access the agency website at <a href="http://www.dhs.state.il.us/page.aspx?item=34995">http://www.dhs.state.il.us/page.aspx?item=34995</a>.</li></ul>
<b>Louisiana</b>	<p>Employers are required to notify all employees of the Federal Earned Income Tax Credit (EITC) general eligibility requirements. Employers can go to the following link to get a copy of the notice to distribute to employees: <a href="http://www.laworks.net/Downloads/Posters/2019_Earned_Income_Credit.pdf">http://www.laworks.net/Downloads/Posters/2019_Earned_Income_Credit.pdf</a></p>
<b>Maryland</b>	<p>On or before <b>December 31, 2019</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 <a href="https://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/Employer_Withholding_Tax_Alert_2019.pdf">https://taxes.marylandtaxes.gov/Resource_Library/Tax_Publications/Tax_Alerts/Employer_Withholding_Tax_Alert_2019.pdf</a></p>
<b>New Jersey</b>	<p>A written notification must use a statement developed by the New Jersey state treasurer. 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. Click this link to get a copy of the written notification <a href="https://www.state.nj.us/treasury/taxation/pdf/eitcstatement.pdf">https://www.state.nj.us/treasury/taxation/pdf/eitcstatement.pdf</a>.</p>



State	Requirement
<b>Oregon</b>	<p>You must provide written notice to each employee about the state and federal earned income tax credits. The Bureau of Labor and Industries (BOLI) require you 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"><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 for the <a href="#">Internal Revenue Service</a> and the <a href="#">State Department of Revenue</a> where the employee can find information about the state and federal earned income tax credits.</li><li>• For a template of the language that must be included on the Oregon notice for employees, go to <a href="https://www.oregon.gov/boli/TA/Pages/EITC_Notice.aspx">https://www.oregon.gov/boli/TA/Pages/EITC_Notice.aspx</a>.</li></ul>
<b>Texas</b>	<p>Employers are required to give employees notification of the availability of the federal earned income tax credit on or before March of each year. Written, electronic or in person notification to all employees of the Federal Earned Income Tax Credit general eligibility requirements using <a href="#">IRS Notice 797</a>. For more information, go to the agency website at <a href="https://twc.texas.gov/businesses/earned-income-tax-credit-notification">https://twc.texas.gov/businesses/earned-income-tax-credit-notification</a>.</p>
<b>Virginia</b>	<p>Virginia employers must post notices 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> <ul style="list-style-type: none"><li>• The Virginia Department of Social Services may distribute the notice 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 percent of the federal EITC.</li><li>• For more information go to the agency website at <a href="http://www.dss.virginia.gov/community/eitc.cgi">http://www.dss.virginia.gov/community/eitc.cgi</a></li></ul>



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## 2019 Locals with Earned Income Tax Requirements

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State	Requirement
<b>Philadelphia EITC</b>	<p>Philadelphia employers must provide all employees and non-payroll workers with an electronic or hard copy of the City of Philadelphia EITC notice. Notification must be made at the same time employers provide the employees with a W-2, 1099, or comparable form, but no later than <b>February 1, 2020</b>.</p> <ul style="list-style-type: none"><li>For more information about the requirements, go to <a href="https://www.phila.gov/media/20191107085845/EITC-Wage-Tax-refund-notice-employer-requirements-2019.pdf">https://www.phila.gov/media/20191107085845/EITC-Wage-Tax-refund-notice-employer-requirements-2019.pdf</a></li></ul> <p>For a copy of the notice, go <a href="https://www.phila.gov/media/20191218124919/EITC-notification-flyer-English-2019-official-v2.pdf">https://www.phila.gov/media/20191218124919/EITC-notification-flyer-English-2019-official-v2.pdf</a></p>
<b>Philadelphia Income-based Tax Refund</b>	<p>To qualify for an Income-based Wage Tax refund, employees must pay Philadelphia Wage Tax and meet certain income eligibility requirements based on marital and federal filing status, number of dependents, and income. If employees are eligible, they may receive a refund for some of the Wage Tax they paid during the year.</p> <p>Philadelphia employers must provide all employees and non-payroll workers with an electronic or hard copy of the City of Philadelphia Wage Petition. Notification must be made at the same time employers provide the employees with a W-2, 1099, or comparable form, but no later than <b>February 1, 2020</b>.</p> <p>Attached is a link to the Income-Based Wage Tax Refund Petition <a href="https://www.phila.gov/media/20191220111558/Income-based-Wage-Tax-refund-petition-2019-v2.pdf">https://www.phila.gov/media/20191220111558/Income-based-Wage-Tax-refund-petition-2019-v2.pdf</a>.</p>