



Philip J. Kellam
Commissioner

Commissioner of the Revenue

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Earned Income Qualifications for Tax Year 2018

The tax year **2018 Earned Income** and **Adjusted Gross Income (AGI)** must each be less than:

Earned Income and AGI:

- **\$49,194 (\$54,884 if Married Filing Jointly)** with three or more qualifying children
- **\$45,802 (\$51,492 if Married Filing Jointly)** with two qualifying children
- **\$40,320 (\$46,010 if Married Filing Jointly)** with one qualifying child
- **\$15,270 (\$20,950 if Married Filing Jointly)** with no qualifying child

Maximum Credit Amounts for Tax Year 2018:

- **\$6,431** with three or more qualifying children
- **\$5,716** with two qualifying children
- **\$3,461** with one qualifying child
- **\$519** with no qualifying child

Investment Income Limit:

- Investment income must be **\$3,500 or less** for the year.