



State of New Jersey

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Many New Jersey Taxpayers Are Eligible For the 2024 Earned Income Tax Credit

New Jersey's Earned Income Tax Credit can reduce the amount of taxes owed by low- and moderate-income workers or increase their income tax refunds. The New Jersey credit is in addition to any federal Earned Income Tax Credit that you may receive.

Everyone who applies and qualifies for the federal credit is eligible for the New Jersey Earned Income Tax Credit (NJEITC). In addition, New Jerseyans who are at least 18 and who cannot claim a qualifying child are eligible for the NJEITC even if they are not eligible for the federal credit due to age limits.

To get the NJEITC, **you must file a New Jersey Resident Income Tax return**, even if your income is below New Jersey's minimum filing threshold amount. To be eligible, you also must:

- Claim and qualify for a 2024 federal Earned Income Tax Credit, or be at least 18 years old and meet all the federal criteria for a credit except age limits;
- Be a resident of this state for at least some of the tax year who worked or earned income;
- Have a qualifying child and/or be at least 18 years old;
- Meet the income limits for your filing status; and
- Have a valid Social Security number. Your spouse and any qualifying child you list on your tax return also must have a valid Social Security number.

For 2024, the NJEITC is equal to 40% of the federal Earned Income Tax Credit. So, if your federal credit is \$4,000, your NJEITC will be \$1,600. If you lived in New Jersey for only part of 2024, your NJEITC will be based on the number of months you were a New Jersey resident. You can count any month in the calculation for a credit in which you had New Jersey residency for at least 15 days.

For information about the NJEITC and federal Earned Income Tax Credit:

- NJ online: eitc.nj.gov
- NJ by phone: (609) 943-5000
- IRS online: irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc
- IRS by phone: 1-800-829-1040