



## State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
P. O. Box 269  
TRENTON, NEW JERSEY 08695-0269

PHILIP D. MURPHY  
*Governor*

ELIZABETH MAHER MUOIO  
*State Treasurer*

SHEILA Y. OLIVER  
*Lt. Governor*

JOHN J. FICARA  
*Acting Director*

TELEPHONE (609) 943-5000

# Many New Jersey Taxpayers Are Eligible For 2021 Earned Income Tax Credits

Both a federal and New Jersey Earned Income Tax Credit (NJEITC) are available to eligible taxpayers.

Workers who are eligible for the federal credit also qualify for the NJEITC. Like the federal credit, the NJEITC can reduce the amount of tax you owe, or increase the amount of your refund check.

Everyone who applies and qualifies for the federal credit is eligible to receive the NJEITC. New for this year, we lowered the age limit to 18 and expanded the NJEITC so you may qualify even if you do not have a qualifying child or receive a federal credit. To receive 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. You cannot qualify for the NJEITC if you and your spouse or civil union partner file separate Income Tax returns. To be eligible for the NJEITC for Tax Year 2021, you must:

- Claim and be allowed (or would claim and be allowed if you met the age limit) a federal Earned Income Tax Credit for the same tax year;
- Be a resident of this state who works or earns income;
- Have a qualifying child or be at least 18 years old;
- Meet the income limits for your filing status; and
- Have a valid Social Security number (This includes your spouse and any qualifying child you list on your tax return).

The amount of your NJEITC is a percentage of your federal Earned Income Tax Credit. This year, the NJEITC amount is equal to 40% of the federal credit. So, if your federal Earned Income Tax Credit is \$4,000, your NJEITC will be \$1,600. If you lived in New Jersey for only part of 2021, your NJEITC will be based on the number of months you were a New Jersey resident. For this calculation, 15 days or more equals one month.

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

- NJ online: [nj.gov/treasury/taxation/eitc/eitcinfo.shtml](http://nj.gov/treasury/taxation/eitc/eitcinfo.shtml);
- NJ by phone: (609) 943-5000.
- IRS online: [irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc](http://irs.gov/credits-deductions/individuals/earned-income-tax-credit-eitc);
- IRS by phone: 1-800-829-1040.