



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

TAHESHA L. WAY
Lt. Governor

MARITA R. SCIARROTTA
Director

TELEPHONE (609) 943-5000

Notice to Employers

You Must Identify and Notify New Jersey Employees Who May Qualify for the Earned Income Tax Credit

All employers must give written notice to employees who may be eligible for the federal and/or New Jersey Earned Income Tax Credits (EITC).

Between January 1 and February 15, you are required to give those employees the document listed in the following link. Provide the document with the Form W-2, Wage and Tax Statement that you issue your employees: nj.gov/treasury/taxation/pdf/eitcstatement.pdf

You must notify employees, ages 18 and over, whom you know or reasonably believe may be eligible for the federal credit and/or NJEITC, based on each employee's prior year wages.

For 2025, an employee must have earned income (wages, self-employment income), and their adjusted gross income must be less than:

- \$61,555 (or \$68,675 if married filing jointly) with three or more qualifying dependent children;
- \$57,310 (or \$64,430 if married filing jointly) with two qualifying children;
- \$50,434 (or \$57,554 if married filing jointly) with one qualifying child; and
- \$19,104 (or \$26,214 if married filing jointly) with no qualifying children.

Based on the income limits above, it is reasonable to assume that any employee whose 2025 wages were \$68,675 or less may be eligible for the 2025 Earned Income Tax Credits.