



## COMPTROLLER of MARYLAND

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*Comptroller*

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Central Payroll Bureau

**TO:** All State Agencies  
**FROM:** Dhiren V. Shah, Director  
Central Payroll Bureau  
**DATE:** January 16, 2025  
**SUBJECT: 2024 EARNED INCOME CREDIT (EIC)**

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Tax-General Article § 10-913 requires an employer to provide, on or before December 31, 2024, electronic or written notice to an employee who may be eligible for the federal and Maryland EITC.

Your employees may be entitled to claim an EITC on their 2024 federal and Maryland resident income tax returns if both their federal adjusted gross income and their earned income is less than the following:

- \$59,899 (\$66,819 married filing jointly) with three or more qualifying children
- \$55,768 (\$62,688 married filing jointly) with two qualifying children
- \$49,084 (\$56,004 married filing jointly) with one qualifying child
- \$18,591 (\$25,511 married filing jointly) with no qualifying children

Employees who meet this income eligibility should be advised to go to the Internal Revenue Service Website at [www.irs.gov](http://www.irs.gov), or contact their tax advisor, to see if they meet the other federal criteria. Employees who are eligible for the federal credit are eligible for the Maryland credit. Married employees or employees with qualifying children may qualify for up to half of the federal earned income credit. Employees without a qualifying child may qualify for the full amount of the federal credit up to \$632. Employees who would otherwise qualify for the federal credit but for federal requirements excluded from Maryland law may claim the state earned income credit by calculating the federal earned income credit disregarding those requirements. There is no minimum age requirement for taxpayers without a qualifying child, nor must taxpayers have a social security number to qualify for the Maryland credit. Additionally, certain employees may also qualify for a refundable Maryland credit or a local EITC.

You may choose to notify all your employees, or you may choose to notify only those employees with wages less than or equal to the amounts shown above. A sample notification is included on the back of this alert and may be photocopied and distributed to your employees, or you may choose to develop your own notice.

For more information about the Maryland EITC, visit our Web site at <https://www.marylandtaxes.gov/individual/credits-deductions/index.php>, or call 1- 800-MD-TAXES (1-800-638-2937) or from Central Maryland 410-260-7980.

