**EITC and CTC Comparison Chart**

### Income

<table>
<thead>
<tr>
<th>Children</th>
<th>EITC</th>
<th>CTC</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>$15,570</td>
<td>$21,370</td>
</tr>
<tr>
<td>1</td>
<td>$41,094</td>
<td>$46,884</td>
</tr>
<tr>
<td>2</td>
<td>$46,703</td>
<td>$52,493</td>
</tr>
<tr>
<td>3 or more</td>
<td>$50,162</td>
<td>$55,952</td>
</tr>
</tbody>
</table>

**Income Limits and EITC Amount**

<table>
<thead>
<tr>
<th>Children</th>
<th>Single</th>
<th>Married</th>
<th>EITC up to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>$15,570</td>
<td>$21,370</td>
<td>$529</td>
</tr>
<tr>
<td>1</td>
<td>$41,094</td>
<td>$46,884</td>
<td>$3,526</td>
</tr>
<tr>
<td>2</td>
<td>$46,703</td>
<td>$52,493</td>
<td>$5,828</td>
</tr>
<tr>
<td>3 or more</td>
<td>$50,162</td>
<td>$55,952</td>
<td>$6,557</td>
</tr>
</tbody>
</table>

**Investment income — no limits**

**Sources of income**

Wages, salary, tips, employer-based disability, self-employment earnings, military combat pay, union strike benefits

### Taxpayer ID Number

**Valid social security number that permits work in the U.S. for tax filer, spouse, and children**

**Valid social security number (SSN) or Individual Taxpayer Identification Number (ITIN) for tax filer and spouse; children must have a SSN**

### Filing Status

**Cannot be married filing separately**

Any

### Age Requirement

**Must be between 25 and 64 years of age (workers without children)**

Any

### Child Qualifications (workers with children)

**Relationship**

- Son, daughter, grandchild, stepchild or adopted child
- Younger sibling, step-sibling, half-sibling, or their descendent
- Foster child placed with the worker by a government agency

**Residency**

Must live with the worker in the U.S. for more than half the year

Must live with the worker in the U.S. for more than half the year. Exception: A non-custodial parent who is permitted by a divorce or separation agreement to claim the child as a dependent.

**Age of Child**

Under 19, under 24 if a full-time student, or any age if totally and permanently disabled.

Under 17

### Dependency

Not required (except for a claim by a married parent who separated from his or her spouse during the first half of the year)

Children claimed must be considered a dependent for tax filing purposes

### Tax Forms

**Form 1040**

Schedule EIC (workers with children)

**Form 1040**

Schedule 8812 “Additional Child Tax Credit”