Informational Circular 00-P-013
Attachment 1
April 23, 2002

**ADVANCE EARNED INCOME CREDIT**

ANNUAL
SINGLE PERSON OR MARRIED WITHOUT SPOUSE FILING CERTIFICATE
DETERMINING THE AMOUNT OF PAYMENT TO BE MADE

To determine the amount of advance earned income credit use the following tables. Do not deduct the withholding exemption from the gross wages.

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| --- | --- | --- |
| **IF THE AMOUNT OF WAGES (BEFORE DEDUCTING WITHHOLDING ALLOWANCES) IS:** |  | **THE AMOUNT OF PAYMENT TO BE MADE SHALL BE:** |
| **OVER** | **BUT NOT OVER** |  |  |
| $0 | $  6,920.00 |  | 20.40% OF WAGES |
| $  6,920.00 | $12,690.00 |  | $1,412.00 |
| $12,690.00 |  |  | $1,412.00 LESS 9.588% OF WAGES IN EXCESS OF $12,690.00 |

ANNUAL
MARRIED PERSON WITH BOTH SPOUSES FILING CERTIFICATE

|  |  |  |
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| **IF THE AMOUNT OF WAGES (BEFORE DEDUCTING WITHHOLDING ALLOWANCES) IS:** |  | **THE AMOUNT OF PAYMENT TO BE MADE SHALL BE:** |
| **OVER** | **BUT NOT OVER** |  |  |
| $0 | $3,460.00 |  | 20.40% OF WAGES |
| $3,460.00 | $6,345.00 |  | $706.00 |
| $6,345.00 |  |  | $706.00 LESS 9.588% OF WAGES IN EXCESS OF $6,345.00 |