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.

|  |  |  |  |
| --- | --- | --- | --- |
| **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

|  |  |  |  |
| --- | --- | --- | --- |
| **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 |