Informational Circular No. 09-P-016
Attachment
December 5, 2008

## ADVANCE EARNED INCOME CREDIT

To determine the amount of advance earned income credit use the following tables. Do not deduct the withholding exemption from gross wages. All tables listed below are for an Annual Payroll Period.

## SINGLE PERSON OR HEAD OF HOUSEHOLD

IF THE AMOUNT
OF WAGES (BEFORE
DEDUCTING WITHHOLDING
THE AMOUNT OF PAYMENT TO BE
ALLOWANCES) IS:

| OVER |  | BUT NOT OVER |
| :---: | ---: | ---: |
| $\$$ | 0.00 | $\$ 8,950.00$ |

\$ 8,950.00 16,420.00
20.40\% OF WAGES
\$16,420.00
\$1,826.00
\$1,826.00 LESS 9.588\% OF WAGES
IN EXCESS OF \$16,420.00

## MARRIED PERSON WITHOUT SPOUSE FILING CERTIFICATE

IF THE AMOUNT
OF WAGES (BEFORE
DEDUCTING WITHHOLDING
ALLOWANCES) IS:

| OVER |  | BUT NOT OVER |
| :--- | ---: | ---: |
| $\$$ | 0.00 | $\$ 8,950.00$ |
| $\$ 8,950.00$ | $19,540.00$ |  |
| $\$ 19,540.00$ |  |  |

THE AMOUNT OF PAYMENT TO BE MADE SHALL BE:
20.40\% OF WAGES
\$1,826.00
\$1,826.00 LESS 9.588\% OF WAGES
IN EXCESS OF \$19,540.00

## MARRIED PERSON WITH BOTH SPOUSES FILING CERTIFICATE

IF THE AMOUNT
OF WAGES (BEFORE
DEDUCTING WITHHOLDING
ALLOWANCES) IS:

| OVER |  | BUT NOT OVER |
| :--- | ---: | ---: |
| $\$$ | 0.00 | $\$ 4,475.00$ |
| $\$ 4,475.00$ | $9,770.00$ |  |

\$9,770.00

THE AMOUNT OF PAYMENT TO BE MADE SHALL BE:
20.40\% OF WAGES
$\$ 913.00$
\$913.00 LESS 9.588\% OF WAGES
IN EXCESS OF \$9,770.00

