Informational Circular 05-P-015
Attachment
December 10, 2004

**Advance Earned Income Credit**

To determine the amount of advanced 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 ALLOWANCES) IS:** |  | **THE AMOUNT OF PAYMENT TO BE MADE SHALL BE:** |
| **OVER** | **BUT NOT OVER** |  |  |
| $0 | $7,830.00 |  | 20.40% OF WAGES |
| $7,830.00 | $14,370.00 |  | $1,597.00 |
| $14,370.00 |  |  | $1,597.00 LESS 9.588% OF WAGES IN EXCESS OF $14,370.00 |

**MARRIED WITHOUT SPOUSE 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 | $7,830.00 |  | 20.40% OF WAGES |
| $7,830.00 | $16,370.00 |  | $1,597.00 |
| $16,370.00 |  |  | $1,597.00 LESS 9.588% OF WAGES IN EXCESS OF $16,370.00 |

**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 | $3,915.00 |  | 20.40% OF WAGES |
| $3,915.00 | $8,185.00 |  | $799.00 |
| $8,185.00 |  |  | $799.00 LESS 9.588% OF WAGES IN EXCESS OF $8,185.00 |