

# Earned Income Credit (EIC) Worksheet (2022)

See *Earned Income Credit*, page 11-8, *TheTaxBook, 1040 Edition/Deluxe Edition*, for information on who qualifies for the Earned Income Credit.

## Earned Income Worksheet

- 1) Enter amount from line 1z, Form 1040 ..... 1) \_\_\_\_\_
  - 2) Enter any amount that is a Medicaid waiver payment the taxpayer excluded from income on line 8s, Schedule 1 (Form 1040), *Additional Income and Adjustments to Income*, unless this amount was included in earned income, in which case, enter -0- ..... 2) \_\_\_\_\_
  - 3) Subtract line 2 from line 1 ..... 3) \_\_\_\_\_
  - 4) Enter all nontaxable combat pay if elected to include in earned income. Also enter the amount of nontaxable combat pay on line 1i, Form 1040. See *Combat pay election*, page 11-10, *TheTaxBook, 1040 Edition/Deluxe Edition* ..... 4) \_\_\_\_\_
- Note:** Electing to include nontaxable combat pay may increase or decrease the taxpayer's EIC. Compute the credit with and without nontaxable combat pay before making the election.
- 5) **Earned income.** Add line 3 plus line 4 ..... 5) \_\_\_\_\_

## Worksheet A\* For taxpayers other than self-employed, clergy, certain church employees, or statutory employees.

- 1) Enter earned income from the *Earned Income Worksheet*, above, line 5 ..... 1) \_\_\_\_\_
- 2) Look up the amount from line 1, above, in the Earned Income Credit (EIC) Table, page 2-15, *TheTaxBook, 1040 Edition/Deluxe Edition* and enter the result here ..... 2) \_\_\_\_\_
- 3) Enter AGI, line 11, Form 1040 ..... 3) \_\_\_\_\_
- 4) If amounts on line 1 and line 3 are the same, skip line 5 and enter the amount from line 2 on line 6. Otherwise, go to line 5.
- 5) If taxpayer has:
  - **No qualifying children.** Is the amount on line 3 less than \$9,200 (\$15,300 if MFJ)?
  - **One or more qualifying children.** Is the amount on line 3 less than \$20,150 (\$26,300 if MFJ)?

**Yes.** Leave line 5 blank, enter the amount from line 2 on line 6.

**No.** Look up the amount on line 3 in the EIC Table and enter the result here ..... 5) \_\_\_\_\_
- 6) Enter the smaller of line 2 or line 5 here. This is the EIC to enter on line 27, Form 1040 ..... 6) \_\_\_\_\_

## Worksheet B\* For self-employed taxpayers, members of the clergy or church employees filing Schedule SE (Form 1040), and statutory employees filing Schedule C (Form 1040).

- 1a) Enter the amount from line 3, Part I, Schedule SE (Form 1040) ..... 1a) \_\_\_\_\_
- 1b) Enter any amount from line 4b and 5a, Part I, Schedule SE (Form 1040) ..... 1b) \_\_\_\_\_
- 1c) Combine line 1a plus line 1b ..... 1c) \_\_\_\_\_
- 1d) Enter the amount from line 13, Part I, Schedule SE, (Form 1040) ..... 1d) \_\_\_\_\_
- 1e) Subtract line 1d from line 1c ..... 1e) \_\_\_\_\_
- 2) Enter amounts on line 2a through 2c *only* if taxpayer was not required to file Schedule SE (Form 1040). For example, Schedule SE (Form 1040) was not filed because self-employment was less than \$400. Do not include on lines 2a through 2c any statutory employee income, any net profit from services performed as a notary public, any amount exempt from SE tax as a result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.
- 2a) Enter any net farm profit or (loss) from line 34, Schedule F (Form 1040), and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A (reduced by any Section 179, unreimbursed partner expenses, and depletion claimed on oil and gas properties) ..... 2a) \_\_\_\_\_
- 2b) Enter net profit or (loss) from line 31, Schedule C (Form 1040), and from Schedule K-1 (Form 1065), box 14, code A (other than farming), (reduced by any Section 179, unreimbursed partner expenses, and depletion claimed on oil and gas properties) ..... 2b) \_\_\_\_\_
- 2c) Combine lines 2a and 2b ..... 2c) \_\_\_\_\_

*Earned Income Credit (EIC) Worksheet continued*

- 3) **Statutory employees filing Schedule C (Form 1040)**, enter the amount from line 1, Schedule C (Form 1040)..... 3) \_\_\_\_\_
- 4a) Enter earned income from the *Earned Income Worksheet*, previous page, line 5..... 4a) \_\_\_\_\_
- 4b) Combine lines 1e, 2c, 3, and 4a. **This equals total earned income** (if zero or less, no EIC allowed) ..... 4b) \_\_\_\_\_
- 5) If taxpayer has:
- **Three or more qualifying children.** Is the amount on line 4b less than \$53,057 (\$59,187 if MFJ)?
  - **Two qualifying children.** Is the amount on line 4b less than \$49,399 (\$55,529 if MFJ)?
  - **One qualifying child.** Is the amount on line 4b less than \$43,492 (\$49,622 if MFJ)?
  - **No qualifying children.** Is the amount on line 4b less than \$16,480 (\$22,610 if MFJ)?
- Yes.** Enter the amount from line 4b on line 6.  
**No.** Taxpayer cannot take the credit. Enter "No" next to line 27, Form 1040.
- 6) Enter earned income from line 4b, above..... 6) \_\_\_\_\_
- 7) Look up the amount from line 6, above, in the Earned Income Credit (EIC) Table, page 2-15, *TheTaxBook, 1040 Edition/Deluxe Edition* and enter result here..... 7) \_\_\_\_\_
- 8) Enter AGI from line 11, Form 1040..... 8) \_\_\_\_\_
- 9) If line 8 and line 6 are the same, skip line 10 and enter the result from line 7 on line 11. Otherwise, go to line 10. 9) \_\_\_\_\_
- 10) If taxpayer has:
- **No qualifying children.** Is the amount on line 8 less than \$9,200 (\$15,300 if MFJ)?
  - **One or more qualifying children.** Is the amount on line 8 less than \$20,150 (\$26,300 if MFJ)?
- Yes.** Leave line 10 blank, enter the amount from line 7 on line 11.  
**No.** Look up the amount on line 8 in the EIC Table and enter the result here..... 10) \_\_\_\_\_
- 11) Enter the smaller of the amounts on line 7 and line 10. This equals the EIC to enter on line 27, Form 1040..... 11) \_\_\_\_\_

\* If taxpayer has a qualifying child, complete and attach Schedule EIC to the return.