



## EITC Income Limits, Maximum Credit Amounts and Tax Law Updates

Here are the 2010 tax year income limits, maximum EITC amount and the EITC-related tax law changes. You can also access the information for:

- [Preview of 2011 Tax Year](#)
- [2009 Tax Year](#)
- [2008 Tax Year](#)
- [2007 Tax Year](#)

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### 2010 Tax Year

Earned Income and adjusted gross income (AGI) must each be less than:

- \$43,352 (\$48,362 married filing jointly) with three or more qualifying children
- \$40,363 (\$45,373 married filing jointly) with two qualifying children
- \$35,535 (\$40,545 married filing jointly) with one qualifying child
- \$13,460 (\$18,470 married filing jointly) with no qualifying children

Tax Year 2010 maximum credit:

- \$5,666 with three or more qualifying children
- \$5,036 with two qualifying children
- \$3,050 with one qualifying child
- \$457 with no qualifying children

\*The American Recovery and Reinvestment Act (ARRA) provides a temporary increase in EITC and expands the credit for workers with three or more qualifying children. These changes are temporary and apply to 2009 and 2010 tax years.

For more information on whether a child qualifies you for the EITC, see [Publication 596](#), Chapter 2, Rules If You Have a Qualifying Child.

Investment income must be \$3,100 or less for the year.

The maximum Advance EITC workers could receive from their employers was \$1,830. If a worker received Advance EITC during the year, the worker **must** file a tax return to report the payments. **Important Note:** The Education Jobs and Medicaid Assistance Act of 2010 signed into law August 10, 2010 repealed the Advance EITC. It will not be available to workers after December 31, 2010.

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