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WHO QUALIFIES FOR THE EARNED INCOME TAX CREDIT?

Low to moderate income workers with qualifying children may be eligible to claim the Earned Income Tax Credit (EITC) if certain qualifying rules apply to them.

You may qualify for the EITC even if you can't claim children on your tax return.

BASIC QUALIFYING RULES

To qualify for the EITC, you must:

- Have worked and earned income under \$34,904.00 for MFJ & \$29,904 for all other filing statuses
- Have investment income below \$10,000 in the tax year 2021
- Have a valid Social Security Number by the due date of your 2021 return (including extensions)
- Be a U.S. citizen or national, an American Samoa legal resident alien with a valid AS Immigration ID

EARNED INCOME

Earned income includes all the taxable income and wages you get from working for someone else, yourself or from a business or farm you own.

TYPES OF EARNED INCOME

- Wages, salary or tips where Samoa income taxes are withheld on Form W-2AS, box 2
- Income from a job where your employer didn't withhold a tax (such as gig economy work) including:
 - ◆ Driving a car for booked rides or deliveries
 - ◆ Running errands or doing tasks
 - ◆ Selling goods online
 - ◆ Providing creative or professional services
 - ◆ Providing other temporary, on-demand freelance work
- Money made from self-employment, including if you:
 - ◆ Own or operate a business or farm,
 - ◆ Are a minister or member of a religious order
 - ◆ Are a statutory employee and have income
- Benefits from a union strike

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- Certain disability benefits you got before you were the minimum retirement age

Earned income **DOES NOT** include:

- Pay you got for work when you were an inmate in a penal institution
- Interest and dividends
- Pensions or annuities
- Social Security
- Unemployment benefits
- Alimony
- Child support

VALID SOCIAL SECURITY NUMBER

To qualify for the EITC, everyone you claim on your taxes must have a valid Social Security number (SSN). To be valid, the SSN must be:

- Valid for employment
- Issued before the due date of the tax return you plan to claim (including extensions)

For the EITC, we accept a Social Security number on a Social Security card that has the words, "Valid for work with DHS authorization," on it.

For the EITC, we **DO NOT** accept:

- Individual taxpayer identification numbers (ITIN)
- Adoption taxpayer identification numbers (ATIN)
- Social Security numbers on Social Security cards that have the words, "Not Valid for Employment," on them.

FILING STATUS

For tax year 2021, to qualify for the EITC, you can use one of the following statuses:

- Married Filing Jointly
- Head of Household
- Qualifying widow or widower
- Single
- Married filing separate

You can claim the EIC if you are married, not filing a joint return, had a qualifying child who lived with you for more than half of 2021, and either of the following apply,

- You lived apart from your spouse for the last six months of 2021, or
- You are legally separated according to American Samoa's law under a written separation agreement or a decree of separate maintenance and you didn't live in the same household as your spouse at the end of 2021

HEAD OF HOUSEHOLD

You may claim the Head of Household filing status if you're not married and pay more than half the costs of **keeping up your home** where you live with your qualifying child.



QUALIFYING WIDOW OR WIDOWER

To file as a qualifying widow or widower, ALL the following must apply to you:

- You could have filed a joint return with your spouse for the tax year they died. It does not matter if you filed a joint return.
- Your spouse died less than two years before the tax year you're claiming the EITC and you did not remarry before the end of that year.
- You paid more than half the cost of **keeping up a home** for the year
- You have a child, stepchild you can claim as a relative. This does not include a foster child.
- This child lived in your home all year, except for temporary absences

KEEPING UP A HOME

If you paid more than half the total cost to keep up a home during the tax year you file your taxes, you meet the requirement of paying more than half of the cost of keeping up the home.

Costs include:

- Rent, mortgage interests and home insurance
- Repairs and utilities
- Food eaten in the home
- Some costs paid with public assistance

Costs DON'T include:

- Money you got from Temporary Assistance for Needy Families and other public assistance programs
- Clothing, education and vacation expenses
- Medical treatment, medical insurance payments and prescription drugs
- Life insurance
- Transportation costs like insurance, lease payments or public transportation
- Rental value of a home you own
- Value of your services or those of a member of your household

U.S. Citizen, National or American Samoa Legal Resident Alien

To claim the EITC, you and your spouse (if filing jointly) must be U.S. citizens, nationals or legal American Samoa resident aliens with valid AS Immigration IDs.

If you or your spouse were a nonresident alien for any part of the tax year, you can only claim the EITC if your filing status is married filing jointly and you or your spouse is a:

- U.S. citizen or national with a valid Social Security number OR
- Legal American Samoa resident alien with a valid AS Immigration ID who was in American Samoa at least 6 months of the year you're filing for and has a valid Social Security number



CLAIM THE EITC WITHOUT A QUALIFYING CHILD

You are eligible to claim the EITC without a qualifying child if you meet ALL the following rules. You (and your spouse if you file a joint tax return) must:

- Meet the EITC basic qualifying rules
- Have your main home in American Samoa for more than half the tax year
- Not be claimed as a qualifying child on anyone’s tax return
- Be at least 18 at the end of the tax year (usually December 31st)
 - ◆ The minimum age to claim the EITC is generally 19; however, if you are a qualified former foster youth or a qualified homeless youth, you need to be at least 18.
 - ◆ If you are a specified student (other than a qualified former foster youth or a qualified former homeless youth), you need to be at least 24

EXAMPLES & SCENARIOS

FILING STATUS – SINGLE

QUALIFYING CHILDREN – ZERO

MAXIMUM CREDIT - \$946.00

CREDIT PERCENTAGE/PHASEOUT PERCENTAGE: 9.64%

Example 1:

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
SINGLE	\$1,000.00	-0-	\$96.00
SINGLE	\$5,000.00	-0-	\$482.00
SINGLE	\$10,000.00	-0-	\$928.00
SINGLE	\$15,000.00	-0-	\$446.00
SINGLE	\$20,000.00	-0-	-0-

FILING STATUS – MARRIED FILING JOINTLY

QUALIFYING CHILDREN – ZERO

MAXIMUM CREDIT - \$946.00

CREDIT PERCENTAGE/PHASEOUT PERCENTAGE: 9.64%

Example 2:

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
MFJ	\$1,000.00	-0-	\$96.00
MFJ	\$5,000.00	-0-	\$482.00
MFJ	\$10,000.00	-0-	\$946.00
MFJ	\$15,000.00	-0-	\$928.00
MFJ	\$20,000.00	-0-	\$446.00
MFJ	\$25,000.00	-0-	-0-



FILING STATUS – HEAD OF HOUSEHOLD, MARRIED FILING SEPARATE & QUALIFYING WIDOW (ER)
QUALIFYING CHILDREN – 1 (ONE)
MAXIMUM CREDIT - \$2,279.00
CREDIT PERCENTAGE/PHASEOUT PERCENTAGE – 21.42%

Example 3:

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
HOH, MFS, QW	\$1,000.00	1	\$214.00
HOH, MFS, QW	\$5,000.00	1	\$1,071.00
HOH, MFS, QW	\$10,000.00	1	\$2,142.00
HOH, MFS, QW	\$15,000.00	1	\$1,345.00
HOH, MFS, QW	\$20,000.00	1	\$274.00
HOH, MFS, QW	\$25,000.00	1	-0-

FILING STATUS – MARRIED FILING JOINTLY
QUALIFYING CHILDREN – 1 (ONE)
MAXIMUM CREDIT - \$2,279.00
CREDIT PERCENTAGE/PHASEOUT PERCENTAGE – 21.42%

Example 4:

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
MFJ	\$1,000.00	1	\$214.00
MFJ	\$5,000.00	1	\$1,071.00
MFJ	\$10,000.00	1	\$2,142.00
MFJ	\$15,000.00	1	\$2,279.00
MFJ	\$20,000.00	1	\$1,345.00
MFJ	\$25,000.00	1	\$274.00

FILING STATUS – HEAD OF HOUSEHOLD, MARRIED FILING SEPARATE & QUALIFYING WIDOW (ER)
QUALIFYING CHILDREN – 2 (TWO)
MAXIMUM CREDIT - \$3,767.00
CREDIT PERCENTAGE/PHASEOUT PERCENTAGE – 25.20%

Example 5

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
HOH, MFS, QW	\$1,000.00	2	\$252.00
HOH, MFS, QW	\$5,000.00	2	\$1,260.00
HOH, MFS, QW	\$10,000.00	2	\$2,520.00
HOH, MFS, QW	\$15,000.00	2	\$3,754.00
HOH, MFS, QW	\$20,000.00	2	\$2,494.00
HOH, MFS, QW	\$25,000.00	2	\$1,234.00



FILING STATUS – MARRIED FILING JOINTLY
QUALIFYING CHILDREN – 2 (TWO)
MAXIMUM CREDIT - \$3,767.00
CREDIT PERCENTAGE/PHASEOUT PERCENTAGE – 25.20%

Example 6:

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
MFJ	\$1,000.00	2	\$252.00
MFJ	\$5,000.00	2	\$1,260.00
MFJ	\$10,000.00	2	\$2,520.00
MFJ	\$15,000.00	2	\$3,754.00
MFJ	\$20,000.00	2	\$2,494.00
MFJ	\$25,000.00	2	\$1,234.00

FILING STATUS – HEAD OF HOUSEHOLD, MARRIED FILING SEPARATE & QUALIFYING WIDOW (ER)
QUALIFYING CHILDREN – 3 (THREE) OR MORE
MAXIMUM CREDIT - \$4,239.00
CREDIT PERCENTAGE/PHASEOUT PERCENTAGE – 28.35%

Example 7:

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
HOH, MFS, QW	\$1,000.00	3 OR MORE	\$284.00
HOH, MFS, QW	\$5,000.00	3 OR MORE	\$1,418.00
HOH, MFS, QW	\$10,000.00	3 OR MORE	\$2,835.00
HOH, MFS, QW	\$15,000.00	3 OR MORE	\$4,225.00
HOH, MFS, QW	\$20,000.00	3 OR MORE	\$2,808.00
HOH, MFS, QW	\$25,000.00	3 OR MORE	\$1,390.00

FILING STATUS – MARRIED FILING JOINTLY
QUALIFYING CHILDREN – 3 (THREE) OR MORE
MAXIMUM CREDIT - \$4,239.00
CREDIT PERCENTAGE/PHASEOUT PERCENTAGE – 28.35%

Example 8:

FILING STATUS	EARNED INCOME	QUALIFYING CHILDREN	EARNED INCOME TAX CREDIT
MFJ	\$1,000.00	3 OR MORE	\$284.00
MFJ	\$5,000.00	3 OR MORE	\$1,418.00
MFJ	\$10,000.00	3 OR MORE	\$2,835.00
MFJ	\$15,000.00	3 OR MORE	\$4,239.00
MFJ	\$20,000.00	3 OR MORE	\$4,225.00
MFJ	\$25,000.00	3 OR MORE	\$2,808.00