



TO: All State Agencies
FROM: Dhiren V. Shah, Director, Central Payroll Bureau
DATE: December 31, 2025
SUBJECT: **2025 EARNED INCOME TAX CREDIT (EITC)**

The Office of the Comptroller of Maryland is launching a multi-month public awareness campaign to ensure Marylanders know about the state's Earned Income Tax Credit (EITC) and understand how to claim it. The 2026 campaign theme is: "You've Earned It, Now Claim It." In partnership with the Governor's Office of Children, the Comptroller's Office will collaborate with 12 state agencies over the coming months to distribute letters, educational materials, and digital resources to help eligible residents access this important benefit.

We ask for your partnership in ensuring this information is shared broadly with your staff.

Employer Notification Requirement

Tax-General Article § 10-913 requires employers, including government, to provide, on or before December 31, 2025, electronic or written notice to any employee who may be eligible for the federal and Maryland EITC.

What Is the Maryland Earned Income Tax Credit (EITC)?

The Maryland EITC is a refundable credit for full-time, part-time, or seasonal workers who work and earn low to moderate incomes. The credit can provide up to \$4,000 for eligible filers to help lower the taxes you owe or increase your tax refund.

To receive the EITC, you must file a tax return. The amount you receive will depend on your income and family size. Receiving the EITC will not affect your eligibility for other government programs.

Like the Federal EITC, eligibility for the Maryland EITC is based on:

- Average Gross Income (AGI)
- Family size
- Filing status
- Investment income

The preliminary 2025 Eligibility Chart is available on the next page (source: [Earned income and Earned Income Tax Credit \(EITC\) tables | Internal Revenue Service](#)).



Children or relatives claimed	Filing as single, head of household, married filing separately, or widowed	Filing as married filing jointly
Zero	\$19,104	\$26,214
One	\$50,434	\$57,554
Two	\$57,310	\$64,430
Three	\$61,555	\$68,675

Key Eligibility Information to Share

- Employees eligible for the federal EITC are also eligible for the Maryland EITC.
- Married employees or employees with qualifying children may qualify for up to half of the federal earned income credit.
- Employees without a qualifying child may qualify for the full amount of the federal credit, up to \$649.
- Additionally, Individual Taxpayer Identification Number (ITIN) filers and childless adults aged 18-24 may qualify for the Maryland credit, even though they are not eligible for the federal credit.
- Certain employees may also qualify for a refundable Maryland credit or a local EITC.
- Seasonal or part-time workers may also qualify for the Maryland EITC.

Employees can visit marylandcomptroller.gov/EarnedIt to check their eligibility, find trusted tax preparation resources, and learn how to claim the EITC.

How Agencies Can Support the Campaign

Agencies may choose to notify all employees or only those with wages less than or equal to the income amounts listed above or posted at marylandcomptroller.gov/EarnedIt.

A sample flyer is attached and may be printed and distributed, or agencies may develop their own notice using the language provided in the flyer or on the website.

Agencies are encouraged to share these materials through:

- Internal newsletters
- Agency intranets
- HR communications
- Staff email blasts
- Breakroom bulletin boards or digital signage

For more information about the Maryland EITC, visit our Web site at Tax Guidance - Tax Credits, Deductions and Subtractions - Taxpayer Services, or call 1- 800-MD-TAXES (1-800-638-2937) or from Central Maryland 410-260-7980.