

Threshold for Tax Year 2025

The low-to-moderate income threshold for FY 2026, Tax Year 2025, is \$69,000.

The threshold is based on tax year 2025 EITC AGI limits as shown below:

Earned income and adjusted gross income (AGI) must each be at least \$1 but less than:

- \$61,555 (\$68,675 if Married Filing Jointly) with three or more qualifying children
- \$57,310 (\$64,430 if Married Filing Jointly) with two qualifying children
- \$50,434 (\$57,554 if Married Filing Jointly) with one qualifying child
- \$19,104 (\$26,214 if Married Filing Jointly) with no qualifying child

The maximum EITC for 2025:

- \$8,046 with three or more children
- \$7,152 with two children
- \$4,328 with one child
- \$649 with no children

Investment income limit: \$11,950
