

Do I Qualify for EITC?

Step One: Answer All of the Following Questions



1. Do you (and your spouse if filing a joint return) have a social security number valid for employment issued by the due date of your return (including extensions)?
2. Is your filing status married filing jointly, head of household, qualifying widow(er) or single?
3. Have you (and your spouse if married) been a U.S. citizen or resident alien all year or are you or your spouse treated as a resident alien all year by filing a joint return?
4. Are you NOT claiming a foreign earned income credit (Form 2555 or Form 2555-EZ)?
5. Is your investment income (which includes interest, dividends, rents, royalties, and capital gains) \$3,600 or less?
6. Do you have earned income for the year?
7. Are you NOT the qualifying child of another filer?

No

If you answered **NO** to any of the above questions, you cannot file for the **EITC**

Yes

If you answered **YES** to all of the above questions, **continue** to the next step

Step Two: Do You Have Children?

No

Continue to Questions 4, 5, and 6 in this Step

Yes

Answer Questions 1 through 3d in this Step

1. Does the child have a social security number that is valid for employment issued by the due date of the return (including extensions)?
2. Are you the only one who can claim this child or are you the one who can claim the child under the tie-breaker rules for a child who is a qualifying child of more than one person?
3. Does your child pass all four of the following tests?
 - a. **Residency Test.** Your child must have the same main home as you (or your spouse if you filing jointly) in United States for more than half of the year.
 - b. **Age Test.** Your child must be younger than you (or your spouse if filing a joint return) and must be under age 19 (age 24 if your child is a "full-time student") at the end of the year. Also, your child meets this test at any age if the child is "permanently and totally disabled."
 - c. **Joint Return Test.** Your child must not have filed a joint return or, if your child filed a joint return, your child and his or her spouse filed only to claim a refund of withheld or estimated taxes and were not otherwise required to file.
 - d. **Relationship Test.** Your child must be your son, daughter, adopted child, stepchild, "eligible foster child," brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them.

No

If you answer **NO** to Questions 4, 5, or 6 in this Step, you cannot file for the **EITC**

Yes

If you answered **YES** to ALL of the above questions, continue to Step Three

4. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of the year?
5. Are you (and your spouse if filing jointly) NOT a dependent of another filer?
6. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year?

Step Three: Are You Eligible?

How Many of Your Children Satisfy Every Condition of Questions 1, 2, and 3 in Step Two?

None	Only 1 Child	2 Children	3 or more children
Is your adjusted gross income and earned income less than \$15,570 (\$21,370 if married filing jointly)	Is your adjusted gross income and earned income less than \$41,094 (\$46,884 if married filing jointly)	Is your adjusted gross income and earned income less than \$46,703 (\$52,493 if married filing jointly)	Is your adjusted gross income and earned income less than \$50,162 (\$55,952 if married filing jointly)

No

If you answered **NO** to any of the above questions, you **CANNOT** file for the EITC

Yes

If you answered **YES** to any of the above questions, you **CAN** file for the EITC

Use the **EITC Assistant** at <http://www.irs.gov/eitcassistant> to see if you qualify. This tool can help you determine the following: your filing status, your child's status as a qualifying child, your eligibility for and the estimated amount of the EITC.



NOTICE TO EMPLOYEES

The Texas Hazard Communication Act, codified as Chapter 502 of the Texas Health and Safety Code, requires public employers to provide employees with specific information on the hazards of chemicals to which employees may be exposed in the workplace. As required by law, your employer must provide you with certain information and training. A brief summary of the law follows.

HAZARDOUS CHEMICALS

Hazardous chemicals are any products or materials that present any physical or health hazards when used, unless they are exempted under the law. Some examples of more commonly used hazardous chemicals are fuels, cleaning products, solvents, many types of oils, compressed gases, many types of paints, pesticides, herbicides, refrigerants, laboratory chemicals, cement, welding rods, etc.

WORKPLACE CHEMICAL LIST

Employers must develop a list of hazardous chemicals used or stored in the workplace in excess of 55 gallons or 500 pounds. This list shall be updated by the employer as necessary, but at least annually, and be made readily available for employees and their representatives on request.

EMPLOYEE EDUCATION PROGRAM

Employers shall provide training to newly assigned employees before the employees work in a work area containing a hazardous chemical. Covered employees shall receive training from the employer on the hazards of the chemicals and on the measures they can take to protect themselves from those hazards. This training shall be repeated as needed, but at least whenever new hazards are introduced into the workplace or new information is received on the chemicals which are already present.

SAFETY DATA SHEETS

Employees who may be exposed to hazardous chemicals shall be informed of the exposure by the employer and shall have ready access to the most current Safety Data Sheets (SDSs) or Material Safety Data Sheets (MSDSs) if an SDS is not available yet, which detail physical and health hazards and other pertinent information on those chemicals.

LABELS

Employees shall not be required to work with hazardous chemicals from unlabeled containers except portable containers for immediate use, the contents of which are known to the user.

EMPLOYEE RIGHTS

Employees have rights to:

- access copies of SDSs (or an MSDS if an SDS is not available yet)
- information on their chemical exposures
- receive training on chemical hazards
- receive appropriate protective equipment
- file complaints, assist inspectors, or testify against their employer

Employees may not be discharged or discriminated against in any manner for the exercise of any rights provided by this Act. A waiver of employee rights is void; an employer's request for such a waiver is a violation of the Act. Employees may file complaints with the Texas Department of State Health Services at the telephone numbers provided below.

EMPLOYERS MAY BE SUBJECT TO ADMINISTRATIVE PENALTIES AND CIVIL OR CRIMINAL FINES RANGING FROM \$50 TO \$100,000 FOR EACH VIOLATION OF THIS ACT

Further information may be obtained from:

Texas Department of State Health Services
Consumer Protection Division
Policy, Standards, & Quality Assurance Section
Environmental Hazards Unit
PO Box 149347, MC 1987
Austin, TX 78714-9347



TEXAS
Health and Human
Services

(512) 834-6787

(800) 293-0753 (toll-free)

Fax: (512) 834-6726

E-mail: TXHazComHelp@dshs.texas.gov

Website: www.dshs.texas.gov/hazcom

**Texas Department of State
Health Services**

Worker Right-To-Know Program
Publication # 23-14173
Revised 05/2018

NOTICE TO EMPLOYEES CONCERNING ASSISTANCE AVAILABLE IN THE WORKERS' COMPENSATION SYSTEM FROM THE OFFICE OF INJURED EMPLOYEE COUNSEL

Have you been injured on the job? As an injured employee in Texas, you have the right to free assistance from the Office of Injured Employee Counsel (OIEC). OIEC is the state agency that assists unrepresented injured employees with their claim in the workers' compensation system.

You can contact OIEC by calling its toll-free telephone number: 1-866-393-6432. More information about OIEC and its Ombudsman Program is available at the agency's website (www.oiec.texas.gov).

OMBUDSMAN PROGRAM

WHAT IS AN OMBUDSMAN? An Ombudsman is an employee of OIEC who can assist you if you have a dispute with your employer's insurance carrier. An Ombudsman's assistance is free of charge. Each Ombudsman has a workers' compensation adjuster's license and has completed a comprehensive training program designed specifically to assist you with your dispute.

An Ombudsman can help you identify and develop the disputed issues in your case and attempt to resolve them. If the issues cannot be resolved, the Ombudsman can help you request a dispute resolution proceeding at the Texas Department of Insurance, Division of Workers' Compensation. Once a proceeding is scheduled an Ombudsman can:

- Help you prepare for the proceeding (Benefit Review Conference and/or Contested Case Hearing);
- Attend the proceeding with you and communicate on your behalf; and
- Assist you with an appeal or a response to an insurance carrier's appeal, if necessary.

CONNECT  @OIEC  @OIECTexas  @OIECtube  oiec.texas.gov

Figure 28 TAC §276.5(c) - April 2018





NOTICE

The Texas Whistleblower Act protects public employees who make good faith reports of violations of law by their employer to an appropriate law enforcement authority. An employer may not suspend or terminate the employment of, or take other adverse personnel action against, a public employee who makes a report under the Act.

