



## WORKERS' COMPENSATION NOTICE

Form VWC1  
The employees of this business are covered by the Virginia Workers' Compensation Act. In case of injury by accident or notice of an occupational disease.

**THE EMPLOYEE SHOULD:**

- Immediately give the employer a written notice of the injury or occupational disease and the date of accident or notice of an occupational disease.
- Physically give the employer access to the Virginia Workers' Compensation Commission records of any claim for compensation for the period of disability (benefit) from the accident. In case of Total Disability, notice must be given by one or more dependents of the deceased or by a person in their behalf.
- In case of failure to reach an agreement with the employer in regard to compensation under the Act, the application with the Commission for a hearing within two years of the date of accidental injury or first communication of the diagnosis of an occupational disease.
- If medical treatment is authorized for more than two years from the date of the accident and no award has been entered, the employer should file a claim with the Commission within two years from the date of the accident.

**NOTE:** The employer's report of accident is not the flag of claim for the employee.

**THE EMPLOYER SHOULD:**

- At the time of the accident, give the employee the names of at least three physicians from which the employee may select the treating physician.
- Report the injury to the Commission your carrier or adjuster to the Commission.
- Accurately determine the employee's average weekly wage, including overtime, meals, uniforms, etc.

Questions may be answered by contacting the Commission. A booklet explaining the Workers' Compensation Act is available without cost from:

THE VIRGINIA WORKERS' COMPENSATION COMMISSION  
202 E. Franklin St.  
Richmond, Virginia 23219  
437-646-2262  
www.workerscomp.virginia.gov

Every employer within the operation of the Virginia Workers' Compensation Act MUST POST THIS NOTICE IN A CONSPICUOUS PLACE IN HIS PLACE OF BUSINESS.

## Did you know Virginia has an income tax credit for low-income, working individuals and families?

Two ways to increase your income:

- The Federal Earned Income Tax Credit
- The Virginia Credit for Low Income Individuals

Could you be eligible?

**FIND OUT IF YOU QUALIFY** for the Commonwealth of Virginia income tax credit today! Visit the Low Income Individuals Credit page on the Virginia Tax site: [www.tax.virginia.gov/low-income-individuals-credit](http://www.tax.virginia.gov/low-income-individuals-credit)

Call the Virginia Department of Taxation at: (804) 367-8031, PAY-VTA at: (804) 339-1307 or visit: [www.tax.virginia.gov](http://www.tax.virginia.gov)

## NOTICE TO WORKERS

Unemployment Insurance (UI) benefits are available to workers who are unemployed and who meet the requirements of Virginia UI eligibility laws. You may file a UI claim in the first week that employment stops or your hours are reduced.

**YOU MAY APPLY FOR UNEMPLOYMENT INSURANCE BENEFITS IF:**

- You are fully unemployed.
- You are working reduced wages or hours.

**YOU WILL NEED TO PROVIDE:**

- Your full legal name
- Your Social Security Number
- Your authorization to work (if you are not a US Citizen or resident)

**IF TOTALLY UNEMPLOYED, ON A TEMPORARY LAYOFF, OR IF WORKING REDUCED HOURS:**

The first week you are unemployed, register for work, and file a claim for benefits. You can file your claim online at [www.wes.virginia.gov](http://www.wes.virginia.gov) or by calling our Customer Contact Center at 1-866-832-2363. Register for work online at [www.wes.virginia.gov](http://www.wes.virginia.gov).

**TO BE ELIGIBLE FOR BENEFITS, THE LAW REQUIRES THAT YOU:**

- File a claim with the Virginia Employment Commission.
- Have earned sufficient wages from employers who are subject to the Virginia Unemployment Compensation Act or any other State within your Base Period.
- Must be unemployed through no fault of your own.
- Must be able and available for work and actively searching for work.
- Continue to report as instructed by the Virginia Employment Commission.

You cannot be paid unemployment benefits until you have filed your claim and have met all eligibility requirements. You should file your claim as soon as you become unemployed, or your hours are reduced. If you have any questions about your rights and responsibilities, visit the Virginia Unemployment Compensation Act, visit website [www.wes.virginia.gov](http://www.wes.virginia.gov) or call our Customer Contact Center at 1-866-832-2363.

**THE LAW REQUIRES EMPLOYERS TO POST THIS NOTICE IN A PLACE VISIBLE TO ALL WORKERS.**

**EMPLOYERS MUST ALSO PROVIDE A COPY OF THIS NOTICE TO EACH WORKER AT THE TIME OF SEPARATION FROM EMPLOYMENT.**

An Equal Opportunity Employer/Program  
Auxiliary aids and services are available upon request to individuals with disabilities. Please call 866-832-2363 or Email: [translations@wes.virginia.gov](mailto:translations@wes.virginia.gov) or Language Access Assistance. This notice is available in Spanish. Direct requests to: Employer Accounts P.O. Box 29441, Richmond, VA 23261-6441

## Virginia Minimum Wage Act

**MINIMUM WAGE \$12.77 PER HOUR**

**EFFECTIVE JANUARY 1, 2026**

As required by law, effective January 1, 2026, the adjusted state hourly minimum wage has been established at \$12.77 per hour. This change is based on a calculation that includes the previous minimum wage level (\$12.41 per hour) and the annual change in the Consumer Price Index (CPI-U) for 2024. Annual adjustments to the Virginia minimum wage rate will continue in future years using the same methodology.

**BUSINESS SIZE**

The Virginia Minimum Wage Act does not exempt employers based on the size of the employer.

All employees must be paid at a rate not less than \$12.77 per hour if they are not otherwise exempt under the Act.

**TIPPED EMPLOYEES**

Under the "tip credit" provisions of the Fair Labor Standards Act, tipped employees (those who regularly receive more than \$30.00 a month in tips) may be paid at the tipped minimum wage of \$2.13 per hour. However, an employee's hourly wages plus tips must meet the Virginia minimum wage rate of \$12.77 per hour. If they do not, an employer must pay the difference to an employee so that their hourly rate is at least \$12.77 per hour.

Questions? Contact DOL's Division of Labor and Industry Law: (804) 786-2708 • [labor@dol.virginia.gov](mailto:labor@dol.virginia.gov) • [www.dol.virginia.gov](http://www.dol.virginia.gov)

## Job Safety and Health Protection

THE VIRGINIA OCCUPATIONAL SAFETY AND HEALTH (VOSH) LAW, BY AUTHORITY OF TITLE 40.1 OF THE LABOR LAWS OF VIRGINIA, PROVIDES JOB SAFETY AND HEALTH PROTECTION FOR WORKERS. THE PURPOSE OF THIS LAW IS TO ASSURE SAFE AND HEALTHFUL WORKING CONDITIONS THROUGHOUT THE STATE. THE VIRGINIA SAFETY AND HEALTH CODES BOARD PROMULGATES AND ADOPTS JOB SAFETY AND HEALTH STANDARDS, AND EMPLOYERS AND EMPLOYEES ARE REQUIRED TO COMPLY WITH THESE STANDARDS. THESE STANDARDS MAY BE FOUND AT THE FOLLOWING WEB ADDRESS: [https://doh.virginia.gov/regulatory\\_information/](https://doh.virginia.gov/regulatory_information/). YOU MAY ALSO CONTACT THE DEPARTMENT OF LABOR AND INDUSTRY OFFICES LISTED BELOW TO RECEIVE PRINTED COPIES OF THE VIRGINIA UNIFORM STANDARDS AND OBTAIN THE NAMES OF PUBLISHERS OF THE FEDERAL IDENTICAL STANDARDS.

**Employers**

Each employer shall furnish to each of his employees employment and a place of employment free from recognized hazards that are causing or are likely to cause death or serious harm to his employees, and shall comply with occupational safety and health standards issued under the law.

**Employees**

Each employee shall comply with all occupational safety and health standards, rules, regulations and orders issued under the law that apply to his own actions and conduct on the job.

**Inspection**

The Law requires that a representative of the employer and a representative authorized by the employees be given an opportunity to accompany the VOSH inspector for the purpose of aiding the inspection.

Where there is no authorized employee representative, the VOSH inspector must consult with a reasonable number of employees concerning safety and health conditions in the workplace.

**Citation**

If upon inspection VOSH believes an employer has violated the Law, a citation alleging such violation will be issued to the employer. Each citation will specify a time period within which the alleged violation must be corrected.

The VOSH citation must be prominently displayed at or near the place of alleged violation for three days or until the violation is corrected, whichever is later, to warn employees of dangers that may exist there.

**Proposed Penalties**

The Law provides for mandatory penalties against private sector employers of up to \$16,287 for each serious violation and for optional penalties of up to \$16,287 for each other-than-serious violation. Penalties of up to \$16,287 per day may be proposed for failure to correct violations within the proposed time period. Also, any employer who willfully or repeatedly violates the Law may be assessed penalties of up to \$162,870 for each such violation.

Public Sector employers, all departments, agencies, institutions or other political subdivisions of the Commonwealth, are subject to the penalty provisions of 19VAC 25-60-260.

Criminal penalties are also provided for in the Law. Any willful violation resulting in the death of an employee is punishable, upon conviction, by a fine of not more than \$70,000 or by imprisonment for not more than six months, or both. Subsequent convictions of an employer after a first conviction doubles these maximum penalties.

**Complaint**

Employers or their representatives have the right to file a complaint with the nearest VOSH office requesting an inspection if they believe unsafe or unhealthy conditions exist at their workplace. VOSH will withhold, on request, names of employees filing complaints. Complaints may be made at the Department of Labor and Industry addresses shown below.

**Discrimination**

It is illegal to retaliate against an employee for using any of his right under the law, including raising a safety or health concern with the employer or VOSH, or reporting a work-related injury or illness.

An employee who believes they have been discriminated against for exercising their rights under the Law, may file a complaint with the Commission of the Virginia Department of Labor and Industry within 60 days of the alleged discrimination.

**CASPA**

Complaints about State Plan Administration: Any person may complain to the Regional Administrator of OSHA (address below) concerning the Administration of the State Safety and Health Program.

**State Coverage**

The VOSH program shall apply to all public and private sector safety and health in the State except for Federal agencies, businesses under the Atomic Energy Act, railroad rolling stock and tracks, certain Federal contractors, and businesses covered by the Federal Maritime Jurisdiction.

**Voluntary Activity**

Voluntary efforts by the employer to assure his workplace is in compliance with the Law are encouraged. Voluntary Safety and Health Consultation and Training Programs exist to assist employers. These services may be obtained by contacting the Virginia Department of Labor and Industry addresses

**Recordkeeping**

Employers now have a new system for tracking workplace injuries and illnesses. OSHA's new recordkeeping form Form 300 is simpler to understand and use. Using a question and answer format, the revised recordkeeping rule provides guidance for recording occupational injury and illnesses and explains how to classify specific cases. Smaller employers (10 or fewer employees) are exempt from most requirements. To see if your industry is partially exempt, visit the OSHA website at [www.osha.gov/recordkeeping300161801](http://www.osha.gov/recordkeeping300161801)

**Accident Reporting**

All fatalities must be reported to VOSH within eight (8) hours. All injuries or illnesses that result in an in-patient hospitalization, amputation or loss of an eye must be reported to VOSH within twenty-four (24) hours. Failure to report may result in significant monetary penalties.

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY	OCCUPATIONAL SAFETY AND HEALTH OFFICE LOCATIONS	OCCUPATIONAL SAFETY AND HEALTH OFFICE LOCATIONS
Brookfield Place 6000 West Broad St., Suite 100 Richmond, Virginia 23230 VOICE (804) 371-2327 FAX (804) 371-6524 <a href="http://www.dol.virginia.gov">www.dol.virginia.gov</a>	Headquarters Brookfield Place 6000 West Broad St., Suite 500 Richmond, Virginia 23230 VOICE (804) 371-2327 FAX (804) 371-6524	Tidewater/Dorchester Lynchburg 3704 Old Forest Road Suite 9 Norfolk, VA 23502 Lynchburg, VA 24001 (434) 305-0066
U.S. Department of Labor OSHA Regional Administrator Sally K. Center, STE 340 West 170 South Independence Mall West Philadelphia, PA 19106-3309 (215) 891-4900	Central Virginia/Richmond North West Business Park 1570 East Parkman Road Richmond, VA 23228 (804) 371-3104	Southwest/Roanoke Bramwell Village 3013 Patens Creek Road Roanoke, VA 24019 (540) 982-2389
	Northern Virginia/Manassas 9400 Innovation Drive, Suite 120 Manassas, VA 20110 Arlington, VA 22209 (703) 676-5465	Albion The Johnson Center 1000 Main Street, Suite 114 Albany, VA 24509 (434) 676-4465

VIRGINIA DEPARTMENT OF LABOR AND INDUSTRY  
EMPLOYERS: THIS POSTER MUST BE DISPLAYED IN A PROMINENT PLACE IN THE ESTABLISHMENT TO WHICH YOUR EMPLOYEES NORMALLY REPORT TO WORK.

## Virginia Human Rights Act

**Code of Virginia - Title 22, Chapter 39**

**It is the policy of the Commonwealth of Virginia to:**

Secure and maintain within the Commonwealth without discrimination because of race, color, religion, ethnic or national origin, sex, pregnancy, childbirth or related medical conditions, age, marital status, sexual orientation, gender identity, military status, or disability in employment, places of public accommodation, including educational institutions, in real estate transactions, places of public safety, health and general welfare, and further the interests, rights and privileges of individuals within the Commonwealth, and protect citizens of the Commonwealth against unfounded charges of unlawful discrimination.

**Unlawful Discriminatory Practice Defined**

Conduct that violates any Virginia or federal state or regulation governing discrimination is an unlawful discriminatory practice under the Virginia Human Rights Act.

**Complaints may be filed with:**

OFFICE OF THE ATTORNEY GENERAL  
State of Civil Rights  
202 North 9th Street  
Richmond, Virginia 23219  
P: (804) 225-2292  
F: (804) 225-3234

## Virginia Human Rights Act Reasonable Accommodations for Pregnancy

**Protections from Discrimination - Va. Code § 2-2-3909**

Effective July 1, 2023, employers with the few or more employees for a 20-week period in the current or preceding year must provide reasonable accommodations for pregnancy, childbirth or related medical conditions, including lactation, unless the accommodation would impose an undue hardship. Employers also may not, in response to a request for a reasonable accommodation for pregnancy:

- take adverse actions against an employee,
- deny employment or promotion; or
- require an employee to take leave if another reasonable accommodation can be provided.

**Reasonable Accommodations**

Examples of reasonable accommodations include more frequent or longer bathroom breaks, breaks to express breast milk, access to a private lactation room or a bathroom for the expression of breast milk, acquisition or modification of equipment or access to or modification of equipment, a temporary transfer to a less strenuous or hazardous position, assistance with manual labor, job restructuring, a modified work schedule, light duty assignments, and leave to recover from childbirth.

**Interactive Process**

When an employee requests an accommodation, employers must engage in a timely, good faith interactive process with the employee to determine if the requested accommodation is reasonable and, if not, discuss alternative reasonable accommodations that may be provided.

**Complaints**

Any person who believes they were discriminated against on this basis may file a complaint with the Office of Civil Rights or seek relief by filing a civil suit in state court.

OFFICE OF THE ATTORNEY GENERAL  
Office of Civil Rights  
202 North 9th Street  
Richmond, Virginia 23219  
Email: [ocr@attorneygeneral.virginia.gov](mailto:ocr@attorneygeneral.virginia.gov)  
[www.ag.virginia.gov](http://www.ag.virginia.gov)  
P: (804) 225-2292; F: (804) 225-3234

## RESOURCES FOR VIRGINIA VETERANS

The following resources are available at no cost to aid Virginia's veterans.

[www.dvs.virginia.gov](http://www.dvs.virginia.gov)

**Education, Training, Employment**

- Veterans Education, Transition and Employment (VETE) ensures that every veteran or eligible spouse has full and fair opportunity to seek his or her future education through access to a 181 approved post-secondary education, training/certification, career preparation and workforce entry services.

Phone: 1-877-286-1599  
Email: [etr@vetcenter.virginia.gov](mailto:etr@vetcenter.virginia.gov)

**Mental Health/Substance**

- Virginia Veteran and Family Support Program (VFFS) provides resource, care, coordination, and supportive services to Virginia Veterans, National Guard, Army Reserve Forces, family members and caregivers.

Phone: 1-877-286-1299

**Tax Benefits**

- Virginia Tax

Phone: (804) 367-8031 • [www.tax.virginia.gov](http://www.tax.virginia.gov)

**Benefits Services**

- Benefits

Connects Virginia Veterans to benefits and services they have earned including health, disability, compensation, pensions, disability claims appeals, and others.

Schedule an appointment at: [www.vesa.dvs.virginia.gov](http://www.vesa.dvs.virginia.gov)

**Legal Services**

- Office of the Attorney General Legal Resources
- Virginia Labor Referral Service (State Bar)

[www.veteransonline.net](http://www.veteransonline.net)

**Unemployment Benefits**

- Virginia Employment Commission

Phone: 1-866-832-2363 • [www.wes.virginia.gov](http://www.wes.virginia.gov)

U.S. Department of Veterans Affairs Veterans Crisis Call 988, press 1 or text 838255

All calls and texts are free and confidential.

[www.veteransonline.net](http://www.veteransonline.net)

## REASONABLE ACCOMMODATIONS FOR DISABILITY

**Protections from Discrimination - Va. Code § 2-2-3905.1**

Effective July 1, 2023, employers with more than five employees for a 20-week period in the current or preceding year must provide reasonable accommodations for otherwise qualified persons with disabilities if necessary to assist such persons in performing a particular job, unless the accommodation would impose an undue hardship on the employer. "Person with a disability" means any person who has a physical or mental impairment that substantially limits one or more of his major life activities or who has a record of such limitation. Employers also may not, in response to a request for a reasonable accommodation for disability:

- take adverse actions against an employee,
- deny employment or promotion; or
- require an employee to take leave if another reasonable accommodation can be provided.

**Reasonable Accommodations**

Examples of reasonable accommodations include: modifying work schedules, permitting the use of leave, reassignment to a vacant position, acquisition or modification of equipment, assistance with manual labor, job restructuring, a modified work schedule, and light duty assignments.

**Interactive Process**

When an employee requests an accommodation, employers must engage in a timely, good faith interactive process with the employee to determine if the requested accommodation is reasonable and, if not, discuss alternative reasonable accommodations that may be provided.

**Complaints**

Any person who believes they were discriminated against on this basis may file a complaint with the Office of Civil Rights.

OFFICE OF THE ATTORNEY GENERAL  
Office of Civil Rights  
202 North 9th Street Richmond, Virginia 23219  
Email: [ocr@attorneygeneral.virginia.gov](mailto:ocr@attorneygeneral.virginia.gov)  
[www.ag.virginia.gov](http://www.ag.virginia.gov)  
P: (804) 225-2292; F: (804) 225-3234

## Notice of the Average Weekly Wage for 2026

Pursuant to Va. Code § 40.1-27.2(3), the term "average weekly wage" as applied to coverage not to exceed 52 weeks has been established by the Virginia Department of Workers' Compensation and Advanced to include all employers who earn an average of less than \$3,500.00 per week. "Low-wage employer" also includes an individual who has independently contracted with another employer to perform services independent of an employment relationship and who is compensated for such services by the Bureau of Labor Statistics at a hourly rate that is less than the median hourly wage for the Commonwealth for the location in question, for the preceding year, as determined by the Bureau of Labor Statistics of the U.S. Department of Labor.

Effective July 1, 2026, "low-wage employer" also includes an employer who, regardless of average weekly earnings, is classified by the Virginia Department of Workers' Compensation under the provisions of the Fair Labor Standards Act for any hours worked in excess of 40 hours per week.

Employers who enter into, enforce, or threaten to enforce a covenant not to compete with any low-wage employer are defined by the statute will be in violation of the statute and subject to civil damages, attorney's fees, and liquidated damages, and civil monetary penalties assessed by the Commissioner.

Additionally, the section contains a posting requirement for employers which states:

"Every employer shall post a copy of this section or a summary approved by the Department in the same location where other employment regulations required by state or federal law are posted, and shall ensure that all employees will meet the requirements for notice as employers required under the law.

For any questions about current wage rates or requirements under the law, please contact the Department of Labor and Employment Law at [labor@dol.virginia.gov](mailto:labor@dol.virginia.gov).

## Life's a little easier with EITC

EITC provides a boost to help pay your bills or save for a rainy day.

EITC is for people who work for someone else or own or run a business or a farm. To qualify, you must have low to mid income.

To qualify, you and your spouse (if filing a joint return):

- Generally must be a U.S. citizen or resident alien at year end.
- Must have earned income.
- Must have a qualifying child under 17 and the employment based on or before the date of the return (including estates).
- Cannot have investment income, such as interest income, over a certain amount.
- Must have a qualifying child and meet the requirements if you are married but not filing a joint return.
- May also have a qualifying child of another parent.
- May not file Form 2556 (used to assign an account).

You must also have a qualifying child if you do not have a qualifying child:

- You or your spouse (if filing a joint return) must be at least 65 but under age 65.
- You must not receive (if filing a joint return) more than the United States tax rate than that year the year.
- You and your spouse (if filing a joint return) must not qualify as a dependent of another person.

To claim the EITC, you have to file a federal tax return even if you owe no tax and are not getting a refund. You must file a return to get the EITC. You must also report how much you earned, whether you're claiming the EITC, and be able to be used to determine if you qualify for the credit. You must also be the owner, partner, or partner associated with the EITC.

Do you need help with the EITC?

- Get a free booklet on the EITC and how to claim it. Check out the Interactive EITC Assistant to help you qualify for the credit and estimate the amount of EITC.
- Visit a Volunteer Income Tax Assistance (VITA) site for free tax and preparation. To find a VITA site, visit [www.irs.gov/efile](http://www.irs.gov/efile) or call 1-800-829-1040.
- Visit [www.irs.gov/eitc](http://www.irs.gov/eitc) for the online filing guidance (commercially available tax software).

Errors on the tax return can cause a delay in processing your claim for the tax credit.

- Do not enter payment or estimated child tax credits on the United States return as conditions to file in the United States when in active duty.

**Just imagine what you could do with the EITC.**

EITC proporciona un incentivo para ayudar a pagar sus facturas o a ahorrar para los tiempos difíciles.

El EITC es para las personas que trabajan para alguien más o que tienen un negocio o dirigen un negocio o una granja. Para tener calificación, usted debe tener ingresos bajos a medios y cumplir con las siguientes reglas.

Para calificar, usted y su cónyuge (o presentando una declaración conjunta):

- Por lo general, deben ser ciudadanos estadounidenses o residentes de los Estados Unidos al final del año.
- Tienen que tener ingresos de trabajo.
- Tienen que tener un hijo calificado que tiene menos de 17 años, incluido en el Estado Unidos cuando se declara el impuesto.
- No pueden tener un ingreso de inversión, como los ingresos de intereses, que exceden un cierto monto.
- Deben tener un hijo calificado y cumplir otros requisitos si están casados pero no presentan una declaración conjunta.
- No pueden presentar el Formulario 2556 (usado para asignar un número de cuenta).

Usted también debe tener un hijo calificado si no tiene un hijo calificado:

- Usted o su cónyuge (o presentando una declaración conjunta) deben tener al menos 65 años de edad, pero menos de 65 años al momento de presentar el impuesto.
- Su ingreso de inversión, como los ingresos de intereses, no debe exceder un cierto monto.
- Si usted y su cónyuge (o presentando una declaración conjunta) no califican como dependientes de otra persona.

Para reclamar el EITC, usted tiene que presentar una declaración del impuesto federal. Usted debe declarar sus ingresos, incluso si no debe pagar impuestos. También debe declarar cuánto dinero ganó, si está reclamando el EITC, y debe poder ser usado para determinar si usted califica para el crédito. Usted debe ser el propietario, socio o asociado con el EITC.

¿Necesita ayuda con el EITC?

- Visite [www.irs.gov/eitc](http://www.irs.gov/eitc) para obtener información gratuita y consultar al asistente EITC interactivo para ver si califica para el crédito y estimar el monto del EITC.
- Visite un sitio de Asistencia Voluntaria de Contribuyentes con los requisitos para el EITC gratis, por sus días de trabajo. Visite [www.irs.gov/efile](http://www.irs.gov/efile) o llame al 1-800-829-1040.
- Visite [www.irs.gov/eitc](http://www.irs.gov/eitc) para la presentación gratuita de impuestos (software comercialmente disponible).

Los errores en el formulario de impuestos pueden causar un retraso en el procesamiento de su reclamación de los créditos tributarios.

- No ingrese pagos o estimaciones de impuestos en el formulario de impuestos de los Estados Unidos cuando se encuentre en servicio activo.

**Just imagine what you could do with the EITC.**

EITC proporciona un incentivo para ayudar a pagar sus facturas o a ahorrar para los tiempos difíciles.

El EITC es para las personas que trabajan para alguien más o que tienen un negocio o dirigen un negocio o una granja. Para tener calificación, usted debe tener ingresos bajos a medios y cumplir con las siguientes reglas.

Para calificar, usted y su cónyuge (o presentando una declaración conjunta):

- Por lo general, deben ser ciudadanos estadounidenses o residentes de los Estados Unidos al final del año.
- Tienen que tener ingresos de trabajo.
- Tienen que tener un hijo calificado que tiene menos de 17 años, incluido en el Estado Unidos cuando se declara el impuesto.
- No pueden tener un ingreso de inversión, como los ingresos de intereses, que exceden un cierto monto.
- Deben tener un hijo calificado y cumplir otros requisitos si están casados pero no presentan una declaración conjunta.
- No pueden presentar el Formulario 2556 (usado para asignar un número de cuenta).

Usted también debe tener un hijo calificado si no tiene un hijo calificado:

- Usted o su cónyuge (o presentando una declaración conjunta) deben tener al menos 65 años de edad, pero menos de 65 años al momento de presentar el impuesto.
- Su ingreso de inversión, como los ingresos de intereses, no debe exceder un cierto monto.
- Si usted y su cónyuge (o presentando una declaración conjunta) no califican como dependientes de otra persona.

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¿Necesita ayuda con el EITC?

- Visite [www.irs.gov/eitc](http://www.irs.gov/eitc) para obtener información gratuita y consultar al asistente EITC interactivo para ver si califica para el crédito y estimar el monto del EITC.
- Visite un sitio de Asistencia Voluntaria de Contribuyentes con los requisitos para el EITC gratis, por sus días de trabajo. Visite [www.irs.gov/efile](http://www.irs.gov/efile) o llame al 1-800-829-1040.
- Visite [www.irs.gov/eitc](http://www.irs.gov/eitc) para la presentación gratuita de impuestos (software comercialmente disponible).

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El EITC es para las personas que trabajan para alguien más o que tienen un negocio o dirigen un negocio o una granja. Para tener calificación, usted debe tener ingresos bajos a medios y cumplir con las siguientes reglas.

Para calificar, usted y su cónyuge (o presentando una declaración conjunta):

- Por lo general, deben ser ciudadanos estadounidenses o residentes de los Estados Unidos al final del año.
- Tienen que tener ingresos de trabajo.
- Tienen que tener un hijo calificado que tiene menos de 17 años, incluido en el Estado Unidos cuando se declara el impuesto.
- No pueden tener un ingreso de inversión, como los ingresos de intereses, que exceden un cierto monto.
- Deben tener un hijo calificado y cumplir otros requisitos si están casados pero no presentan una declaración conjunta.
- No pueden presentar el Formulario 2556 (usado para asignar un número de cuenta).

Usted también debe tener un hijo calificado si no tiene un hijo calificado:

- Usted o su cónyuge (o presentando una declaración conjunta) deben tener al menos 65 años de edad, pero menos de 65 años al momento de presentar el impuesto.
- Su ingreso de inversión, como los ingresos de intereses, no debe exceder un cierto monto.
- Si usted y su cónyuge (o presentando una declaración conjunta) no califican como dependientes de otra persona.

Para reclamar el EITC, usted tiene que presentar una declaración del impuesto federal. Usted debe declarar sus ingresos, incluso si no debe pagar impuestos. También debe declarar cuánto dinero ganó, si está reclamando el EITC, y debe poder ser usado para determinar si usted califica para el crédito. Usted debe ser el propietario, socio o asociado con el EITC.

¿Necesita ayuda con el EITC?

- Visite [www.irs.gov/eitc](http://www.irs.gov/eitc) para obtener información gratuita y consultar al asistente EITC interactivo para ver si califica para el crédito y estimar el monto del EITC.
- Visite un sitio de Asistencia Voluntaria de Contribuyentes con los requisitos para el EITC gratis, por sus días de trabajo. Visite [www.irs.gov/efile](http://www.irs.gov/efile) o llame al 1-800-829-1040.
- Visite [www.irs.gov/eitc](http://www.irs.gov/eitc) para la presentación gratuita de impuestos (software comercialmente disponible).

Los errores en el formulario de impuestos pueden causar un retraso en el procesamiento de su reclamación de los créditos tributarios.

- No ingrese pagos o estimaciones de impuestos en el formulario de impuestos de los Estados Unidos cuando se encuentre en servicio activo.

**Just imagine what you could do with the EITC.**

EITC proporciona un incentivo para ayudar a pagar sus facturas o a ahorrar para los tiempos difíciles.

El EITC es para las personas que trabajan para alguien más o que tienen un negocio o dirigen un negocio o una granja. Para tener calificación, usted debe tener ingresos bajos a medios y cumplir con las siguientes reglas.

Para calificar, usted y su cónyuge (o presentando una declaración conjunta):

- Por lo general, deben ser ciudadanos estadounidenses o residentes de los Estados Unidos al final del año.
- Tienen que tener ingresos de trabajo.
- Tienen que tener un hijo calificado que tiene menos de 17 años, incluido en el Estado Unidos cuando se declara el impuesto.
- No pueden tener un ingreso de inversión, como los ingresos de intereses, que exceden un cierto monto.
- Deben tener un hijo calificado y cumplir otros requisitos si están casados pero no presentan una declaración conjunta.
- No pueden presentar el Formulario 2556 (usado para asignar un número de cuenta).

Usted también debe tener un hijo calificado si no tiene un hijo calificado:

- Usted o su cónyuge (o presentando una declaración conjunta) deben tener al menos 65 años de edad, pero menos de 65 años al momento de presentar el impuesto.
- Su ingreso de inversión, como los ingresos de intereses, no debe exceder un cierto monto.
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