Threshold for Tax Year 2014

The low-to-moderate income threshold for FY 2015, Tax Year 2014, is $53,000.

The threshold is based on tax year 2014 EITC AGI limits as shown below:

Earned income and adjusted gross income (AGI) must each be less than:

- $46,997 ($52,427 married filing jointly) with three or more qualifying children
- $43,756 ($49,186 married filing jointly) with two qualifying children
- $38,511 ($43,941 married filing jointly) with one qualifying child
- $14,590 ($20,020 married filing jointly) with no qualifying children

The maximum EITC for 2014:

- $6,143 with three or more qualifying children
- $5,460 with two qualifying children
- $3,305 with one qualifying child
- $496 with no qualifying children

******************************************************************************************