



Department of the Treasury Internal Revenue Service

2023 Employee Tax Information

Notice 797

(Rev. December 2022)

Possible Federal Tax Refund Due to the Earned Income Credit (EIC)

What Is the EIC?

The EIC is a refundable tax credit for certain workers.

What Is the Purpose of This Notice?

Your employer sent you this notice to make you aware of an important federal tax benefit. Even if you had no income tax withheld from your wage during the year, you may be eligible for the EIC.

How Much Is the EIC?

For 2022, the EIC can be as much as \$3,733 if you have one qualifying child who has a valid SSN; \$6,164 if you have two qualifying children who have valid SSNs; \$6,935 if you have three or more qualifying children who have valid SSNs; and \$560 if you have no qualifying children who have a valid SSN.

How Do You Claim the EIC?

To claim the EIC, you must:

1. Be eligible for the EIC, and
2. File a 2022 tax return (including Schedule EIC if you have a qualifying child).

To figure out if you are eligible, see Pub. 596 or visit [IRS.gov/eflc](https://www.irs.gov/eflc).

If eligible, you can claim the EIC to get a refund even if you had no tax withheld from your pay or owe no tax. For example, if you had no tax withheld in 2022 and owe no tax but are eligible for a credit of \$800, you must file a 2022 income tax return to get the \$800 refund.

Most people qualify for free tax preparation. If you earned less than \$73,000, you can file for free online at [IRS.gov/FreeFile](https://www.irs.gov/freefile). In addition, IRS-certified volunteers can prepare your return for free in person if you have earned less than \$60,000 or are age 60 or older. To find locations, visit [IRS.gov/VITA](https://www.irs.gov/vita) or call 800-906-9887.

More Information

Refer to instructions for the tax return you are filing, Pub. 596, or [IRS.gov/eflc](https://www.irs.gov/eflc) for details on the EIC. You can download IRS forms and publications at [IRS.gov/Forms](https://www.irs.gov/forms), and you can get printed copies mailed to you by going to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) or by calling 800-829-3676.

Notice 797 (Rev. 12-2022)

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Notice 1015 (Rev. December 2022)

Have You Told Your Employees About the Earned Income Credit (EIC)?

What Is the EIC?

The EIC is a refundable tax credit for certain workers.

Which Employees Must I Notify About the EIC?

You must notify each employee who worked for you at any time during the year and from whose wages you did not withhold income tax. However, you do not have to notify any employee who claimed exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate.

Note: You are encouraged to notify all employees whose wages for 2022 are less than \$59,187 that they may be eligible for the EIC.

How and When Must I Notify My Employees?

You must give the employee one of the following:

- The IRS Form W-2, Wage and Tax Statement, which has the required information about the EIC on the back of Copy B.
- A substitute Form W-2 with the same EIC information on the back of the employee's copy that is on Copy B of the IRS Form W-2.
- Notice 797, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
- Your written statement with the same wording as Notice 797.

If you give an employee a Form W-2 on time, no further notice is necessary if the Form W-2 has the required information about the EIC on the back of the employee's copy. If you give an employee a substitute Form W-2, but it does not have the required information, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 6, 2023.

You must hand the notice directly to the employee or send it by first-class mail to the employee's last known address. You will not meet the notification requirements by posting Notice 797 on an employee bulletin board or sending it through office mail. However, you may want to post the notice to help inform all employees of the EIC. You can download copies of the notice at www.irs.gov/forms-pubs. Or you can go to www.irs.gov/OrderForms to order it.

How Will My Employees Know If They Can Claim the EIC?

The basic requirements are covered in Notice 797. For more detailed information, the employee needs to see Pub. 596, Earned Income Credit (EIC), or the instructions for Form 1040 and 1040-SR.

How Do My Employees Claim the EIC?

Eligible employees claim the EIC on their 2022 tax return. Even an employee who has no tax withheld from wages and owes no tax may claim the EIC and ask for a refund, but they must file a tax return to do so. For example, if an employee has no tax withheld in 2022 and owes no tax but is eligible for a credit of \$800, they must file a 2022 tax return to get the \$800 refund.

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