



## Wisconsin Earned Income Credit Fact Sheet 1114

**Tax Year 2024**  
**revenue.wi.gov**

The Wisconsin earned income credit is a special tax benefit designed to provide financial support to working families with children. The earned income credit is refundable, which means that workers who did not owe any income taxes can receive money when they file their income tax returns.

The credit is designed to provide financial support to individuals and couples with low to moderate income and at least one child. The amount of earned income credit available will depend on the claimant's income and the number of qualifying children. For 2024, the credit is fully phased out for an individual with more than \$59,898 of income and couples over \$66,818 of income.

This fact sheet provides a general overview of the qualifications for claiming the credit, the credit computation, and the pre-refund review process. Nothing in this fact sheet replaces or changes any provisions of Wisconsin tax law, administrative rules, or court decisions.

### Qualifications

To qualify for the Wisconsin earned income credit, you must meet all of the following requirements:

- You qualify for the federal earned income credit under the Internal Revenue Code adopted by the state.
- You have at least one qualifying child. The federal definition of a "qualifying child" applies for Wisconsin purposes.
- You are a legal resident of Wisconsin all year.
- If you are married, you file a joint return for the year, or as "head of household".

**Note:** If you were married as of December 31, 2024, see the instructions for your federal return to determine if you qualify to file as head of household. The proper filing status for Wisconsin in this instance is head of household, married.

For Wisconsin, a married individual filing as married filing separate cannot claim the earned income tax credit.

Additional information concerning the federal earned income credit is available in federal [Publication 596](#), *Earned Income Credit (EIC)*.

## Credit Computation

The Wisconsin earned income credit is computed on the Wisconsin income tax return (Form 1 or 1NPR). It is based on a percentage of the federal earned income credit (under the Internal Revenue Code adopted by the state):

Number of Qualifying Children	Percentage of Federal Credit
0	No credit available
1	4%
2	11%
3 or more	34%

## Pre-Refund Review

Each tax season, the Department of Revenue (DOR) conducts a pre-refund review of selected returns where the Wisconsin earned income credit is claimed. Based on more than 20 years of experience, DOR selects only those returns on which errors may be likely.

As part of the pre-refund review process, additional information may be requested. All of the information requested is necessary to complete the review of the Wisconsin earned income credit claimed. If none or only part of the information is provided, we may:

- (1) Deny your claim, or
- (2) Send another request for the missing information.

As a result of another request for missing information, there will be additional delays in issuing a refund.

## Additional Information or Comments

- Visit the department's [website](#) for electronic versions of all Wisconsin tax forms and publications
- Email your questions or comments to [DORIncome@wisconsin.gov](mailto:DORIncome@wisconsin.gov)
- Contact our Customer Service Bureau at (608) 266-2486

### Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of February 24, 2025: sec. 71.07 (9e), Wis. Stats.

Laws enacted and in effect after this date, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to this date, that is contrary to the information in this document is superseded by this document, according to sec. 73.16(2)(a), Wis. Stats.

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