

County of San Diego, Health and Human Services Agency (HHS) Agency (HHS)
CalWORKS/CalFresh/Medi-Cal/General Relief/Cash Assistance Program for Immigrants/County Medical Services Program Guide Special Notice

Earned Income Tax Credit Outreach	Number	Page
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Effective Date:

February 1, 2023

Background:

San Diego County's Earned Income Tax Credit (EITC) campaign continues to provide services annually. These materials are provided to supplement EITC outreach efforts and are revised to reflect changes each tax year.

Purpose:

The purpose of this Special Notice is to provide revised federal EITC, California EITC (CalEITC) as well as other tax credit income limits, maximum credit amounts, and their impact on self-sufficiency programs. This material also provides resources to assist customers to access tax credits they are potentially eligible for.

Policy:

Age and General EITC Eligibility

California tax filers may qualify for either federal and/or state EITC depending on their income, age, and number of children. Refer to Appendix A for income limits and credit amounts.

Federal EITC Eligibility:

- Must have earned income and adjusted gross income within certain limits, but must be at least \$1
- Must meet certain basic rules. For example, have a valid Social Security Number (SSN)
- Must meet qualifying child rules if any dependent children are claimed
- Must live in the United States for more than half the tax year
- Claiming the federal EITC requires the Schedule EIC form available on the EITC webpage or by calling the Internal Revenue Service (IRS) at 800-829-1040

CalEITC Eligibility:

- CalEITC is available to qualified tax filers ages 18 to 65 without qualifying children or any age with qualifying children
- Must have an SSN or an Individual Tax Identification Number (ITIN) for undocumented individuals
- Must have earned income and adjusted gross income of at least \$1 and less than \$30,000
- Must meet certain Internal Revenue Service (IRS) basic rules such as having an SSN or ITIN
- Must meet qualifying child rules if any dependent children claimed
- Must live in California for more than half the tax year
- Claiming the CalEITC requires the FTB 3514 form available on the CalEITC website or by contacting the Franchise Tax Board by phone at 800-852-5711

Note: California taxpayers may qualify for state credits even if they do not qualify for federal credits.

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New Foster Youth Tax Credit (FYTC)

Eligible current and former foster youth who file their California state tax return and claim the FYTC will receive up to \$1,083 in tax credits. The credit amount is adjusted for inflation annually and phases out gradually as income rises above \$25,000. The FYTC is awarded per eligible individual. An individual may qualify for FYTC if they meet *all* the following criteria:

- Qualify for the CalEITC
- Were ages 18 through 25 at the end of the 2022 tax year
- Were in foster care at age 13 or older and placed through the California foster care system

Expanded Young Child Tax Credit (YCTC)

The YCTC has been expanded for the 2022 tax year. The YCTC increased to \$1,083 per family. Families must have at least one child under six years old at the end of the tax year and must file a California state tax return and meet the requirements of the CalEITC. Beginning in the 2022 tax year, taxpayers do not need to have earned income to be eligible if they otherwise meet CalEITC requirements. If filing for prior years, customer must have at least \$1 of earned income to qualify.

Procedure:

Free Tax Preparation Services

Free tax preparation services are available for low to moderate income individuals. Customers can call 2-1-1 for more information. Customers can also log on to:

- <https://211sandiego.org/>
- <https://www.myfreetaxes.org/>
MyFreeTaxes.com is operated by United Way Worldwide and offers free state and federal tax preparation and filing services. For the 2022 tax year, tax filers will have the option to choose to file "By Myself," "With Assistance" or "I'm Not Sure". Based on their request, the information will be routed to the appropriate tax preparation model through a virtual assistant software, or in-person drop off. Services are free for households with earnings less than \$60,000 for in person help or \$66,000 or less if filing with virtual help.
- <https://www.getyourrefund.org/en>
For the 2022 tax year, United Way has partnered with Code for America to provide virtual free tax credit services with IRS certified volunteers for household with earnings less than \$66,000
- <https://www.eitc.irs.gov>
- <https://www.irs.gov/>
- www.ftb.ca.gov/caeitc
- https://www.sco.ca.gov/eo_vita.html
The IRS Volunteer Income Tax Assistance (VITA) Program offers free tax assistance to households with income of \$60,000 or less. For the 2022 tax year, these services will be predominantly virtual or will require an appointment due to the COVID-19 pandemic.

EITC Postcards

The County of San Diego's Community Action Partnership (CAP) and local nonprofit agency Dreams for Change will coordinate distribution of EITC postcards and virtual EITC presentations to various

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Family Resource Centers (FRCs) and Employment Services (ES) sites as requested. Postcards (see Appendix B) will be distributed to ES, Refugee Employment Services (RES), Public Health Clinics, City and County libraries, schools, and Child Care contractors.

In addition, a flyer (Appendix A) containing postcard information with VITA site locations and phone numbers is being distributed via SMS message to CalWORKs, CalFresh and Medi-Cal customers and is available on the sandiegocounty.gov website.

These EITC publications:

- Strengthen state and county efforts to promote the EITC to our customer population
- Target families and individuals who qualify for EITC
- Educate and assist families on how to access EITC

FRC, ES, RES and Child Care Staff Action

FRC and contracted staff will distribute these postcards to customers at all contacts and encourage them to contact 2-1-1 to receive free assistance to file their taxes and claim EITC and other tax credits available to them. If additional postcards are needed, FRC/ES Managers, or their designees, may contact the Community Action Partnership at (619) 338-2799.

Impacts:

CalWORKs and CalFresh

- Income
Federal and state EITC payments, whether received as advanced payments or as a single payment, are exempt as income in determining CalWORKs and CalFresh eligibility or benefits level (CPG 44-100.H2; CFPG 63-224, 63-224)
- Resource
EITC payments and refund payments are exempt resources for 12 months, starting with the month that the payment is received (CPG 44-100.H2; CFPG 63-203, 63-204)

Medi-Cal

- Income
EITC payments received as tax refunds or advanced payments are exempt from consideration as income (MPG 10.02.01 and Desk Aid 56 – MAGI Income and Deduction Types)
- Resource
Actual EITC payments are exempt property in the month following the month of receipt (MPG 09.06.01M)

General Relief (GR)

- Income
General Relief considers EITC payments as unearned income in the month received (GRPG 90-400.5F). If a customer received General Relief during 2022, and the customer receives EITC, the case must be reviewed for potential unreported earned income since EITC is for earned income

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- Resource
Any portion of the refund retained by the customer in the month following receipt is considered personal property (GRPG 90-400.5F)

Cash Assistance Program for Immigrants (CAPI)

- Income
CAPI exempts EITC from consideration as income in the month received (CAPI PG 99-103.2B)
- Resource
CAPI exempts EITC as a resource for 12 months following the month of receipt (CAPI PG 99-104.4B)

County Medical Services (CMS)

- Income
CMS exempts EITC as income in the month received (CMSPG 06.01.02A)
- Resource
Any portion of the refund retained by the beneficiary in the month following receipt is considered exempt personal property (CMSPG 06.04.03H)

Automation:

- On the **Collect Unearned Income Detail** window *Type* field, select **Earned Income Tax Credit: actual money received as earnings/refund** from the drop-down menu. CalWIN will count this entry as countable income for the General Relief program and will exempt as income for the CalWORKs, CalFresh, Medi-Cal, CAPI, and Refugee Cash Assistance.

References:

All County Information Notice No. I-87-22

Sunset Date:

This policy will be reviewed for continuance by February 29, 2024.

Approval for Release:

 for:

Rick Wanne, Director
Self-Sufficiency Service

FILE YOUR TAXES FOR FREE!



Call 2-1-1 or visit
myfreetaxes.org to
learn more!

Do you want to file your taxes for FREE in a trustworthy place with expert tax preparers?

Receive free tax filing assistance online or at a VITA (Volunteer Income Tax Assistance) site! You may qualify for the Earned Income Tax Credit (EITC) and Child Tax Credit (CTC), which are federal tax credits that can put money back in your pocket. The California EITC (CalEITC) and Young Child Tax Credit are state tax credits that can give you even more money back. Other tax credits are available too. Our trusted tax preparers will check if you qualify for these credits on your tax return!

Who Is Eligible?

- Individuals/families earning \$1-\$60,000 per year can get free tax assistance and may qualify to claim the federal tax credits
- Individuals/families earning \$1-\$30,000 may be eligible for additional state tax credits
- Undocumented ITIN filers

What You'll Need

- Photo ID
- Social Security Card or ITIN for yourself and any dependents
- Income documents including any W2s or 1099s
- Bank account information for direct deposit
- School tuition or student loan interest statements
- Dates of health coverage for yourself and any dependents

How To File

Call 2-1-1 or go to myfreetaxes.org to see if you qualify and make an appointment. Tax preparation services are available in multiple languages. In-person and virtual online assistance is available.

If you don't help filing your taxes, you can still file online at no cost, if you qualify, by going to myfreetaxes.org.

EITC Income Limits

2022 CalEITC Income Limits:

Number of Qualifying children	State EITC Income Limits	State EITC Maximum Credits
0	\$30,000	\$560
1	\$30,000	\$3,733
2	\$30,000	\$6,164
>3	\$30,000	\$6,935

2022 Federal EITC Income Limits:

Number of qualifying children	Single, Head of Household, Widowed	Married Filing Jointly	Federal EITC Maximum Credits
0	\$16,480	\$22,610	\$560
1	\$43,492	\$49,622	\$3,733
2	\$49,399	\$55,529	\$6,164
>3	\$53,057	\$59,187	\$6,935

This program is brought to you by the San Diego County EITC Coalition and the following partners:



¡DECLARE SUS IMPUESTOS GRATIS!



¡Llame al 2-1-1 o visite myfreetaxes.org para obtener más información!

¿Le gustaría declarar sus impuestos GRATIS en un lugar de confianza con expertos en preparación de impuestos?

¡Reciba asistencia gratuita para la declaración de impuestos en línea or en un centro de Asistencia Voluntaria para los impuestos (VITA, por sus siglas en inglés)! Usted puede calificar para recibir el Crédito Tributario por Ingreso del Trabajo (EITC por sus siglas en inglés) y el Crédito Tributario por Hijos (CTC por sus siglas en inglés); los cuales corresponden a créditos tributarios federales que pueden significar un reembolso mayor. El EITC de California (CalEITC) y el Crédito Tributario por Hijos Menores (YCTC, por sus siglas en inglés) corresponden a créditos tributarios estatales que pueden reembolsarle aún más dinero. También existen otros créditos tributarios. ¡Nuestros preparadores de impuestos de confianza comprobarán si tiene derecho a estos créditos en su declaración de impuesto!

¿Quiénes son elegibles?

- Los individuos o familias que ganen entre \$1 y \$60,000 al año pueden obtener asistencia tributaria gratuita y pueden calificar los créditos tributarios federales
- Los individuos o familias que ganen entre \$1 y \$30,000 pueden calificar para créditos tributarios estatales adicionales
- Los contribuyentes indocumentados con ITIN

Qué necesitarás

- Identificación con foto
- Tarjeta de Seguro Social o ITIN de usted y sus dependientes
- Documentos de ingreso, incluyendo formularios W2 o 1099
- Información de la cuenta bancaria para el depósito directo
- Declaraciones de la matrícula escolar o de los intereses de los préstamos estudiantiles
- Fechas de la cobertura médica para usted y sus dependientes

Cómo declarar

Llame al 2-1-1 o visite myfreetaxes.org para ver si cumple los requisitos y para que obtenga una cita. Asistencia disponible en persona y virtual en línea. Los servicios de preparación de impuestos están disponibles en varios idiomas.

Si cumple con los requisitos y no necesita ayuda para declarar sus impuestos, puede hacerlo en línea sin costo alguno visitando myfreetaxes.org.

Límites de ingresos del EITC

Límites de ingresos - 2022 CalEITC:

Número de niños que califican	Límites de ingresos para el EITC estatal	Créditos máximos para el EITC estatal
0	\$30,000	\$560
1	\$30,000	\$3,733
2	\$30,000	\$6,164
>3	\$30,000	\$6,935

Límites de ingresos federales del 2022 EITC:

Número de niños que califican	Soltero, jefe de familia o viudo	Casado y declara en conjunto	Créditos máximos para EITC federal
0	\$16,480	\$22,610	\$560
1	\$43,492	\$49,622	\$3,733
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Qué necesitarás

- Documento de identidad con fotografía.
- Tarjeta del Seguro Social o ITIN de usted y sus dependientes
- Documentos de ingresos, incluyendo cualquier W2 o 1099
- Datos de la cuenta bancaria para el depósito directo
- Declaraciones de la matrícula escolar o de los intereses de los préstamos estudiantiles
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