

Tax Credit Comparison Chart 2019-2022

Tax Year	2019	2020	2021- TEMPOARY PROVISIONS	2022
Stimulus Payments/ Recovery Rebate Credit	No Stimulus Payments	1 st – 1,200 for taxpayer and spouse \$500 for each dependent under 17 2 nd - \$600 for taxpayer, spouse and each dependent under 17 Notice 1444	\$1,400 for taxpayer, spouse, and each dependent regardless of age Letter 6475	No Stimulus Payments
Child Tax Credit	Under Age 17 Up to \$1,400 non-refundable Must have more than \$2,500 of earned Income	Under Age 17 Up to \$1,400 non-refundable Must have at least \$2,500 of earned Income	Under Age 18 Up to \$3,600 for children under 6 Up to \$3,000 for children 6-18 ½ of Credit available as Advanced CTC Letter 6419	REVERTS BACK TO TY2020 Limits Under Age 17 Up to \$1,400 non-refundable Must have at least \$2,500 of earned Income
Earned Income Tax Credit (no dependents)	Available for Ages 25 to 64 with income up to 15,570 (Single) 21,370(MFJ)	Available for Ages 25 to 64 with income up to 15,820 (Single) 21,720(MFJ)	Available for Ages 19-no upper limit (Special rules for students and qualified former foster care youth) Income Limits 21,430(Single) 27,380(MFJ)	REVERTS BACK TO TY2020 Age Limits Available for Ages 25 to 64 Income up to 16,480(Single) 22,610(MFJ)
TY2019 Earned Income Lookback	N/A	Yes	Yes	No
Child and Dependent Care Credit	Expenses up to \$3000 for 1, \$6K for 2 or more kids. Up to 35% credit. Nonrefundable	Expenses up to \$3000 for 1, \$6K for 2 or more kids. Up to 35% credit. Nonrefundable	Expenses up to \$8000/16000. Up to 50% credit. Fully refundable.	Expenses up to \$3000 for 1, \$6K for 2 or more kids. Up to 35% credit. Nonrefundable NEW PA Child Care Credit: 30% of federal credit

To determine whether stimulus or Advance CTC payments were received, help taxpayer create an account on IRS.gov.