ELIGIBILITY INCOME TABLE 1. Unmarried, Separated and Deceased Claimants
If your Eligibility Income from PA Schedule SP, Line 11, does not exceed:

| YOU $=$ | \$6,500 | \$6,750 | \$7,000 | \$7,250 | \$7,500 | \$7,750 | \$8,000 | \$8,250 | \$8,500 | \$8,750 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\checkmark$ DEPENDENT CHILDREN |  |  |  |  |  |  |  |  |  |  |
| 1 | \$16,000 | \$16,250 | \$16,500 | \$16,750 | \$17,000 | \$17,250 | \$17,500 | \$17,750 | \$18,000 | \$18,250 |
| 2 | \$25,500 | \$25,750 | \$26,000 | \$26,250 | \$26,500 | \$26,750 | \$27,000 | \$27,250 | \$27,500 | \$27,750 |
| 3 | \$35,000 | \$35,250 | \$35,500 | \$35,750 | \$36,000 | \$36,250 | \$36,500 | \$36,750 | \$37,000 | \$37,250 |
| 4 | \$44,500 | \$44,750 | \$45,000 | \$45,250 | \$45,500 | \$45,750 | \$46,000 | \$46,250 | \$46,500 | \$46,750 |
| 5 | \$54,000 | \$54,250 | \$54,500 | \$54,750 | \$55,000 | \$55,250 | \$55,500 | \$55,750 | \$56,000 | \$56,250 |
| 6 | \$63,500 | \$63,750 | \$64,000 | \$64,250 | \$64,500 | \$64,750 | \$65,000 | \$65,250 | \$65,500 | \$65,750 |
| 7 | \$73,000 | \$73,250 | \$73,500 | \$73,750 | \$74,000 | \$74,250 | \$74,500 | \$74,750 | \$75,000 | \$75,250 |
| 8 | \$82,500 | \$82,750 | \$83,000 | \$83,250 | \$83,500 | \$83,750 | \$84,000 | \$84,250 | \$84,500 | \$84,750 |
| 9 | \$92,000 | \$92,250 | \$92,500 | \$92,750 | \$93,000 | \$93,250 | \$93,500 | \$93,750 | \$94,000 | \$94,250 |

Then your Percentage of Tax Forgiveness and the Decimal Equivalent is:

| $\mathbf{1 0 0 \%}$ | $\mathbf{9 0 \%}$ | $\mathbf{8 0 \%}$ | $\mathbf{7 0 \%}$ | $\mathbf{6 0 \%}$ | $\mathbf{5 0 \%}$ | $\mathbf{4 0 \%}$ | $\mathbf{3 0 \%}$ | $\mathbf{2 0 \%}$ | $\mathbf{1 0 \%}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1.0 | .90 | .80 | .70 | .60 | .50 | .40 | .30 | .20 | .10 |

NOTE: If claiming more than nine (9) dependent children, go to the PA PIT Guide on the department's website.
ELIGIBILITY INCOME TABLE 2. Married Claimants, even if filing separately
If your Eligibility Income from PA Schedule SP, Line 11, does not exceed:

| YOU <br> SPOUSE <br> $\boldsymbol{V}$ DEPENDENT CHILDREN | $\$ 13,000$ | $\$ 13,250$ | $\$ 13,500$ | $\$ 13,750$ | $\$ 14,000$ | $\$ 14,250$ | $\$ 14,500$ | $\$ 14,750$ | $\$ 15,000$ | $\$ 15,250$ |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| 1 | $\$ 22,500$ | $\$ 22,750$ | $\$ 23,000$ | $\$ 23,250$ | $\$ 23,500$ | $\$ 23,750$ | $\$ 24,000$ | $\$ 24,250$ | $\$ 24,500$ | $\$ 24,750$ |
| 2 | $\$ 32,000$ | $\$ 32,250$ | $\$ 32,500$ | $\$ 32,750$ | $\$ 33,000$ | $\$ 33,250$ | $\$ 3,500$ | $\$ 33,750$ | $\$ 34,000$ | $\$ 34,250$ |
| 3 | $\$ 41,500$ | $\$ 41,750$ | $\$ 42,000$ | $\$ 42,250$ | $\$ 42,500$ | $\$ 42,750$ | $\$ 43,000$ | $\$ 43,250$ | $\$ 43,500$ | $\$ 43,750$ |
| 4 | $\$ 51,000$ | $\$ 51,250$ | $\$ 51,500$ | $\$ 51,750$ | $\$ 52,000$ | $\$ 52,250$ | $\$ 52,500$ | $\$ 52,750$ | $\$ 53,000$ | $\$ 53,250$ |
| 5 | $\$ 60,500$ | $\$ 60,750$ | $\$ 61,000$ | $\$ 61,250$ | $\$ 61,500$ | $\$ 61,750$ | $\$ 62,000$ | $\$ 62,250$ | $\$ 62,500$ | $\$ 62,750$ |
| 6 | $\$ 70,000$ | $\$ 70,250$ | $\$ 70,500$ | $\$ 70,750$ | $\$ 71,000$ | $\$ 71,250$ | $\$ 71,500$ | $\$ 71,750$ | $\$ 72,000$ | $\$ 72,250$ |
| 7 | $\$ 79,500$ | $\$ 79,750$ | $\$ 80,000$ | $\$ 80,250$ | $\$ 80,500$ | $\$ 80,750$ | $\$ 81,000$ | $\$ 81,250$ | $\$ 81,500$ | $\$ 81,750$ |
| 8 | $\$ 89,000$ | $\$ 89,250$ | $\$ 89,500$ | $\$ 89,750$ | $\$ 90,000$ | $\$ 90,250$ | $\$ 90,500$ | $\$ 90,750$ | $\$ 91,000$ | $\$ 91,250$ |
| 9 | $\$ 98,500$ | $\$ 98,750$ | $\$ 99,000$ | $\$ 99,250$ | $\$ 99,500$ | $\$ 99,750$ | $\$ 100,000$ | $\$ 100,250$ | $\$ 100,500$ | $\$ 100,750$ |

Then your Percentage of Tax Forgiveness and the Decimal Equivalent is:

| $100 \%$ | $\mathbf{9 0} \%$ | $\mathbf{8 0 \%}$ | $\mathbf{7 0 \%}$ | $\mathbf{6 0 \%}$ | $\mathbf{5 0 \%}$ | $\mathbf{4 0 \%}$ | $\mathbf{3 0 \%}$ | $\mathbf{2 0 \%}$ | $\mathbf{1 0 \%}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1.0 | .90 | .80 | .70 | .60 | .50 | .40 | .30 | .20 | .10 |

