.05 *Earned Income Credit*.

(1) *In general*. For taxable years beginning in 2018, the following amounts are used to determine the earned income credit under § 32(b). The "earned income amount" is the amount of earned income at or above which the maximum amount of the earned income credit is allowed. The "threshold phaseout amount" is the amount of adjusted gross income (or, if greater, earned income) above which the maximum amount of the credit begins to phase out. The "completed phaseout amount" is the amount of adjusted gross income (or, if greater, earned income) at or above which no credit is allowed. The threshold phaseout amounts and the completed phaseout amounts shown in the table below for married taxpayers filing a joint return include the increase provided in § 32(b)(3)(B)(i), as adjusted for inflation for taxable years beginning in 2018.

	Number of Qualifying Children			
Item	*One*	*Two*	*Three or More*	*None*
Earned Income Amount	$10,180	$14,290	$14,290	$6,780
Maximum Amount of Credit	$3,461	$5,716	$6,431	$519
Threshold Phaseout Amount (Single, Surviving Spouse, or Head of Household)	$18,660	$18,660	$18,660	$8,490
Completed Phaseout Amount (Single, Surviving Spouse, or Head of Household)	$40,320	$45,802	$49,194	$15,270
Threshold Phaseout Amount (Married Filing Jointly)	$24,350	$24,350	$24,350	$14,170
Completed Phaseout Amount (Married Filing Jointly)	$46,010	$51,492	$54,884	$20,950

The instructions for the Form 1040 series provide tables showing the amount of the earned income credit for each type of taxpayer.

(2) *Excessive Investment Income*. For taxable years beginning in 2018, the earned income tax credit is not allowed under § 32(i)(1) if the aggregate amount of certain investment income exceeds $3,500.