

**Access the website of the Internal Revenue Service, and look up the forms and instructions for filing for the Earned Income Tax Credit. Imagine you are a single working parent with a qualifying child living with you and you want to maximize your EITC refund in the current year. What is the least amount of money you can earn in order to maximize your EITC? What is the maximum amount you can earn and still get the same amount? How many hours of work does that convert to at the current federal minimum wage?**

Upon viewing the Internal revenue Service website and assessing the forms and instructions for filing for the Earned Income Tax Credit (EITC), particularly the 1040 Form, the least amount of money a single mother with a qualifying child living can earn in order to maximize her EITC is \$14700. Whereas, the maximum amount she can earn and still get the same amount is \$59,187. Therefore, the calculation for how many hours of work does that convert to at the current federal minimum wage, is 20.41 hours per week. This is so because if the single mother's annual income is \$14,700 and the federal minimum wage is \$15.00 per week, we would have to divide \$14,700 by 15 (hourly rate) which is equal to 980 to get the total amount of hours the mother worked in a year, and then divide 980 by 12 (months in a year) which is equal to 81.00 to get the total amount of hours the mother work per month. This (81.00) is then divided by 4, which represents the total amount of weeks the mother works in a month. Therefore, 81.00 divided by 4 is equal to 20.41 hours per week.