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According to the IRS, the 2021 Earned Income Tax Credit maximum credit amounts for the 2021 tax year are as follows:

- \$1,502 with no qualifying children
- \$3,618 with one qualifying child
- \$5,980 with two qualifying children
- \$6,728 with three or more qualifying children

To receive the maximum EITC credit with one qualifying child, a single parent must have an earned income of \$8,880 for the 2021 tax year. The income limit to receive the same maximum credit amount (\$3,618) with one qualifying child is \$19,820.

As of July 2021, the current federal minimum wage is \$7.25 per hour. To determine the number of hours of work necessary for a single parent to earn the minimum amount required for the maximum EITC credit (\$8,880), the calculation would be:

$$\$8,880 \div \$7.25 = 1,224 \text{ hours of work}$$

Similarly, to earn up to the income limit of \$19,820 for the same maximum EITC credit, the calculation would be:

$\$19,820 \div \$7.25 = 2,732$  hours of work

Note that the actual EITC amount may also depend on other factors, such as the parent's filing status, additional income, and other deductions or credits. It is best to consult with a tax professional or use tax preparation software to determine the specific EITC benefit that applies to an individual's situation.