

## Z-500 FILING REQUIREMENTS FOR CHILDREN AND TAX DEPENDENTS

Tax Filing Year	Unearned Income only	Earned Income only	Gross Income (Unearned/Earned)
<b><u>2024</u></b>	<b><u>Over \$1,300</u></b>	<b><u>Over \$14,600</u></b>	<b><u>Over the larger of \$1,300 or earned income (up to \$14,150) plus \$450</u></b>
<b>2023</b>	Over \$1,250	Over \$13,850	Over the larger of \$1,250 or earned income (up to \$13,450) plus \$400
<b>2022</b>	Over \$1,150	Over \$12,950	Over the larger of \$1,150 or earned income (up to \$12,500) plus \$400
<b>2021</b>	over \$1,100	Over \$12,550	over the larger of \$1,100, or earned income (up to \$12,200) plus \$350
<b>2020</b>	over \$1,100	over \$12,400	over the larger of \$1,100, or earned income (up to \$12,050) plus \$350
<b>2019</b>	over \$1,100	over \$12,200	over the larger of \$1,100, or earned income (up to \$11,850) plus \$350
<b>2018</b>	over \$1,050	over \$12,000	over the larger of \$1,050, or earned income (up to \$11,650) plus \$350
<b>2017</b>	over \$1,050	over \$6,350	over the larger of \$1,050, or earned income (up to \$6,000) plus \$350
<b>2016</b>	over \$1,050	over \$6,300	over the larger of \$1,050, or earned income (up to \$5,950) plus \$350
<b>2015</b>	over \$1,050	over \$6,300	over the larger of \$1,050, or earned income (up to \$5,950) plus \$350
<b>2014</b>	over \$1,000	over \$6,100	over the larger of \$1,000, or earned income (up to \$5,750) plus \$350

See [Publication 501 \(2024\) Dependents, Standard Deduction, and Filing Information](#) for more information.