

## 2024 Not to Employee

Not to Employee (NTE) amounts are generally not taxable. However, if the amount is used for qualified medical expenses, it may be tax-free.

**Earned income credit (EIC).** The EIC is a refundable tax credit for low-income workers. It is calculated based on factors such as age, family size, and employment status.

**Clergy and religious workers.** Clergy and religious workers are generally not subject to federal income tax on their salaries or benefits.

**Corrected amounts.** Corrected amounts are amounts that have been adjusted for errors or omissions in the original tax return.

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**Cost of employer-sponsored health coverage (if such cost is provided by the employer).** The cost of employer-sponsored health coverage is generally not taxable. However, if the amount is used for qualified medical expenses, it may be tax-free.

**Credit for excess taxes.** The credit for excess taxes is a refundable tax credit for individuals who paid more in taxes than they owe. It is calculated based on factors such as income, filing status, and tax credits taken.