

West Virginia

Poor Families in West Virginia Are Hit Harder by the Income Tax Than Those in Most Other States

West Virginia's 2001 income tax threshold — the income level at which families begin paying income tax:

Ranking among 42 states with income taxes

☞ For two-parent families of four: **\$10,000.**

5th lowest

☞ For single-parent families of three: **\$10,000.**

8th lowest

West Virginia's 2001 income tax on working-poor and near-poor families:

☞ For families of four with *incomes at the poverty line* (\$18,104): **\$306.**

7th highest

☞ For families of three with *incomes at the poverty line* (\$14,129): **\$245.**

5th highest

☞ For families of three with *minimum-wage earnings* (\$10,712): **\$143.**

3rd highest

☞ For families of three with *incomes at 125% of poverty line* (\$17,661): **\$366.**

8th highest

☞ For families of four with *incomes at 125% of poverty line* (\$22,630): **\$486.**

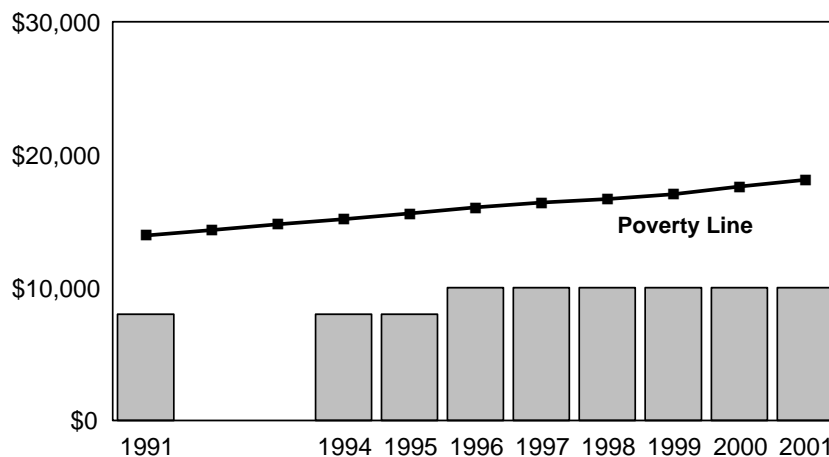
10th highest

West Virginia has consistently taxed families with incomes well below the poverty line.

☞ West Virginia's tax threshold for families of four increased in 1996, but remains well below the poverty line. The tax on a family of four with poverty-level income in 2001 (\$306) represents a 19 percent increase since 1994.

☞ In 1991, a family of four owed tax when its income exceeded 57 percent of the poverty line. For 2001, West Virginia's tax threshold has dipped to 55 percent of the poverty line.

Income Tax Threshold for Family of Four



Year	Threshold
1991	\$8,000
1994	\$8,000
1995	\$8,000
1996	\$10,000
1997	\$10,000
1998	\$10,000
1999	\$10,000
2000	\$10,000
2001	\$10,000