

West Virginia

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

West Virginia's 2004 income tax threshold — the income level at which families begin paying income tax:

Ranking among 42 states with income taxes

- ⇒ For single-parent families of three: **\$10,000**. **5th lowest**
- ⇒ For two-parent families of four: **\$10,000**. **3rd lowest**

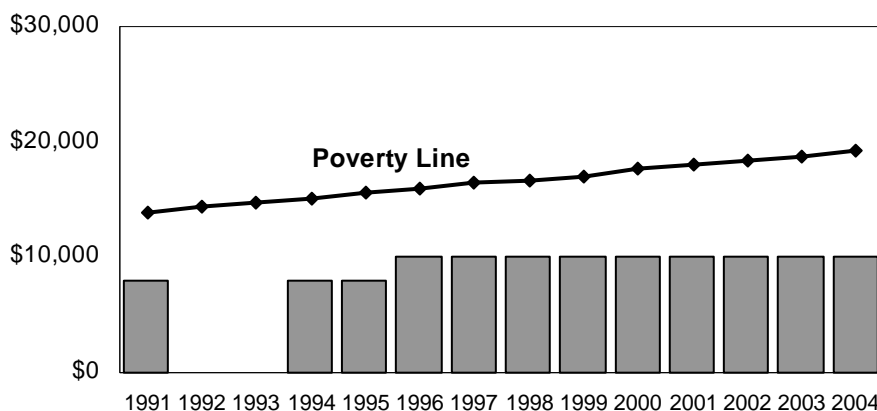
West Virginia's 2004 income tax on working-poor and near-poor families:

- ⇒ For families of three with *incomes at the poverty line* (\$15,071): **\$272**. **4th highest**
- ⇒ For families of four with *incomes at the poverty line* (\$19,311): **\$354**. **6th highest**
- ⇒ For families of three with *minimum-wage earnings* (\$10,712): **\$143**. **4th highest**
- ⇒ For families of four with *minimum-wage earnings* (\$10,712): **\$83**. **3rd highest**
- ⇒ For families of three with *incomes at 125% of poverty line* (\$18,839): **\$414**. **7th highest**
- ⇒ For families of four with *incomes at 125% of poverty line* (\$24,139): **\$546**. **8th 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 2004 (\$354) represents a 29 percent increase since 1994 after taking inflation into account.
- ⇒ In 1991, a family of four owed tax when its income exceeded 57 percent of the poverty line. For 2004, West Virginia's tax threshold has dipped to 52 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
2002	\$10,000
2003	\$10,000
2004	\$10,000