

West Virginia

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

West Virginia's 2000 income tax threshold — the income level at which families begin paying income tax:

Ranking among 42 states with income taxes

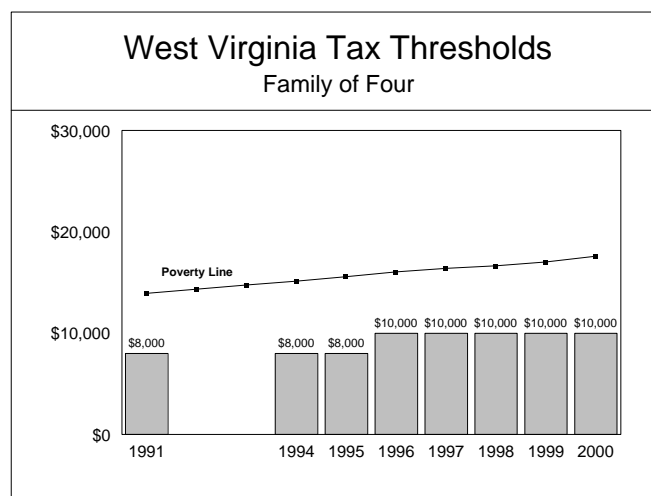
- ☞ For two-parent families of four: **\$10,000.** **5th lowest**
- ☞ For single-parent families of three: **\$10,000.** **8th lowest**

West Virginia's 2000 income tax on working-poor and near-poor families:

- ☞ For families of four with *incomes at the poverty line* (\$17,601): **\$290.** **7th highest**
- ☞ For families of three with *incomes at the poverty line* (\$13,737): **\$233.** **5th highest**
- ☞ For families of three with *minimum-wage earnings* (\$10,712): **\$143.** **3rd highest**
- ☞ For families of four with *incomes at 125% of the poverty line* (\$22,001): **\$462.** **10th highest**
- ☞ For families of three with *incomes at 125% of the poverty line* (\$17,171): **\$346.** **8th highest**

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

- ☞ West Virginia's tax threshold for families of four increased in 1996, but remains well below the poverty line. Taxes on a family of four with poverty level income increased between 1994 and 2000.
- ☞ In 1991, a family of four owed tax when its income exceeded 57 percent of the poverty line. For 2000, West Virginia's tax threshold remains at 57 percent of the poverty line.



Source: Center on Budget and Policy Priorities.