

# West Virginia

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

**West Virginia's 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.** **6<sup>th</sup> lowest**
- ⇒ For two-parent families of four: **\$10,000.** **5<sup>th</sup> lowest**

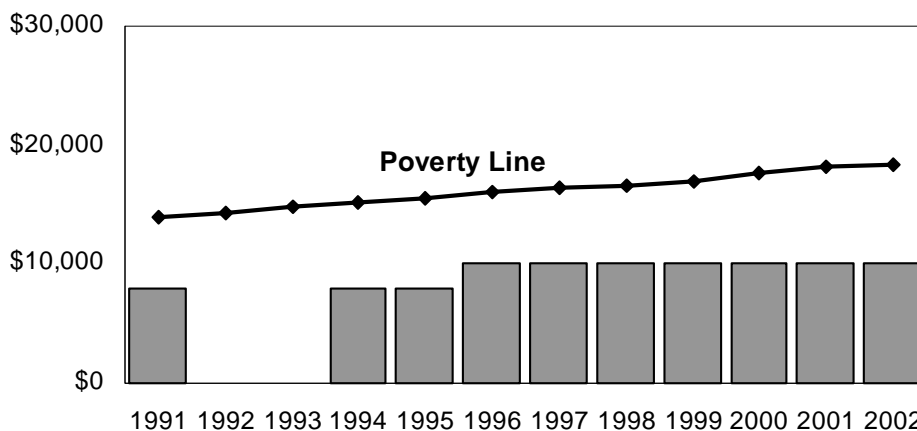
**West Virginia's 2002 income tax on working-poor and near-poor families:**

- ⇒ For families of three with *incomes at the poverty line* (\$14,351): **\$251** **5<sup>th</sup> highest**
- ⇒ For families of four with *incomes at the poverty line* (\$18,390): **\$314** **7<sup>th</sup> highest**
- ⇒ For families of three with *minimum-wage earnings* (\$10,712): **\$143** **3<sup>rd</sup> highest**
- ⇒ For families of four with *minimum-wage earnings* (\$10,712): **\$83** **3<sup>rd</sup> highest**
- ⇒ For families of three with *incomes at 125% of poverty line* (\$17,939): **\$378.** **8<sup>th</sup> highest**
- ⇒ For families of four with *incomes at 125% of poverty line* (\$22,988): **\$498.** **9<sup>th</sup> highest**

**West Virginia has consistently taxes 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 2002 (\$314) represents a 20 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 2002, West Virginia's tax threshold has dipped to 54 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