

West Virginia

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

West Virginia's 2005 income tax threshold

Rank among the 42 states with income taxes

(The income level at which families begin paying income tax)

(1 = lowest threshold)

- For single-parent families of three: \$10,000 4
- For two-parent families of four: \$10,000 2

West Virginia's 2005 income tax levied on working-poor and near-poor families

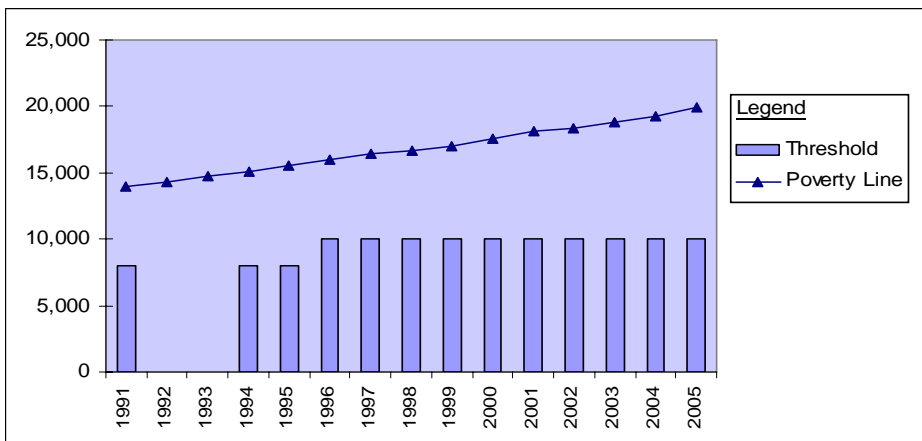
Rank (1 = highest tax)

- For families of three with incomes at the poverty line (\$15,577): \$287 3
- For families of four with incomes at the poverty line (\$19,961): \$378 5
- For families of three with minimum-wage earnings (\$10,712): \$143 3
- For families of three with incomes at 125% of poverty line (\$19,471): \$438 7
- For families of four with incomes at 125% of poverty line (\$24,951): \$578 8

With each passing year, West Virginia taxes the income of families in deeper poverty.

- West Virginia's tax threshold for families of four has been fixed at \$10,000 since 1996. It has deteriorated over that time from 62 percent of the poverty line to 50 percent of the poverty line.
- Since 1994, the tax liability faced by families of four at the poverty line in West Virginia has increased from \$215 to \$378, an inflation-adjusted increase of 33 percent.

Income Tax Threshold for Family of Four



Year	Threshold
1991	\$8,000
1992	no data
1993	no data
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
2005	\$10,000