

# WEST VIRGINIA

OPTION 1: BRING EVERY QUALIFYING CHILD UP TO FULL \$2,000 CREDIT

## WHO BENEFITS?

**289,000 WEST VIRGINIA RESIDENTS**

**35%** of West Virginia Children Under 17, (161,000)

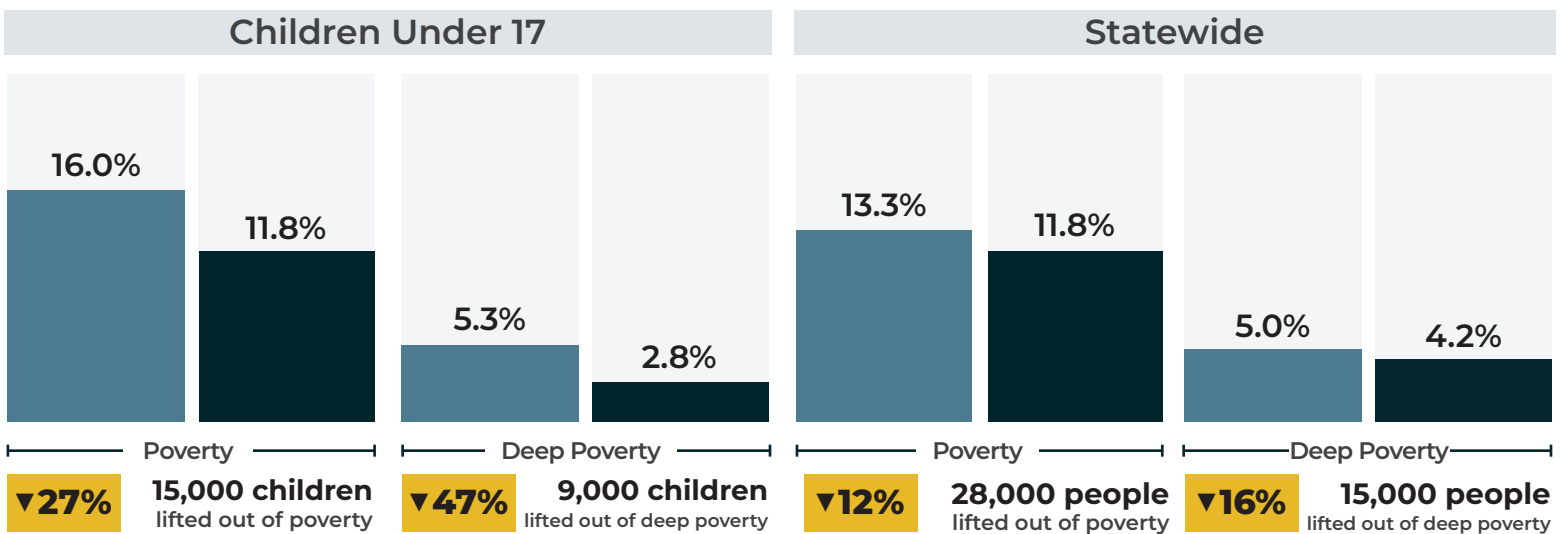
**10%** of West Virginia Adults, (128,000)

Child poverty reduced by **27%** ↓

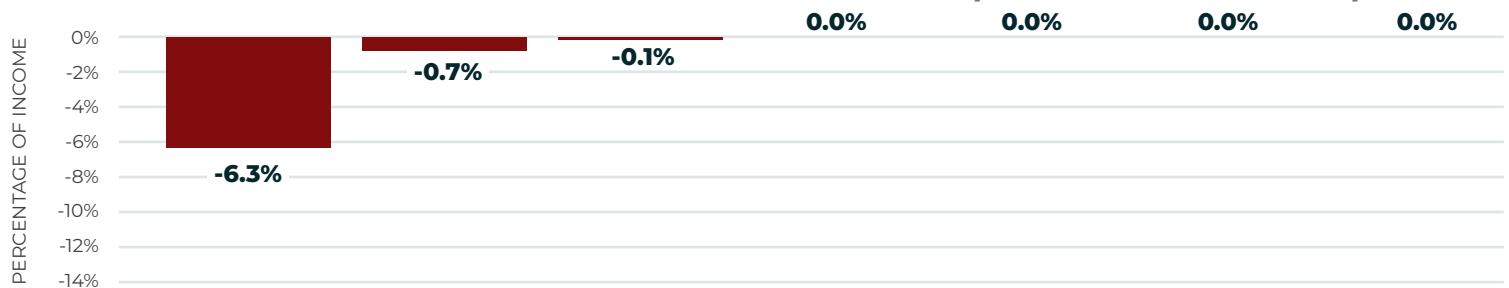
Deep child poverty reduced by **47%** ↓

Estimated Total Cost in 2019  
**\$186,000,000**

### POVERTY REDUCTION, 2019 ■ PRE-CREDIT ■ POST-CREDIT



### AVERAGE TAX CHANGE AS PERCENTAGE OF INCOME, BY INCOME GROUP, 2019



INCOME GROUP	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
<b>AVERAGE TAX CUT FOR THOSE BENEFITTING</b>	<b>\$2,620</b>	<b>\$1,220</b>	<b>\$1,770</b>	<b>\$1,680</b>			
SHARE OF TAXPAYERS WITH TAX CUT	65%	19%	6%	3%			
INCOME RANGE	<\$20,000	\$20,000 - 35,000	\$35,000 - 56,000	\$56,000 - 91,000	\$91,000 - 178,000	\$178,000 - 451,000	>\$451,000
AVERAGE INCOME	\$11,000	\$28,000	\$44,000	\$70,000	\$121,000	\$244,000	\$798,000

Sources: Institute on Taxation and Economic Policy, Columbia Center on Poverty and Social Policy

# WEST VIRGINIA

OPTION 2: BRING QUALIFYING CHILDREN 6 AND UNDER UP TO \$3,600 AND OLDER CHILDREN TO \$3,000

## WHO BENEFITS?

**605,000 WEST VIRGINIA RESIDENTS**

**69%** of West Virginia Children Under 17, (322,000)

**22%** of West Virginia Adults, (283,000)

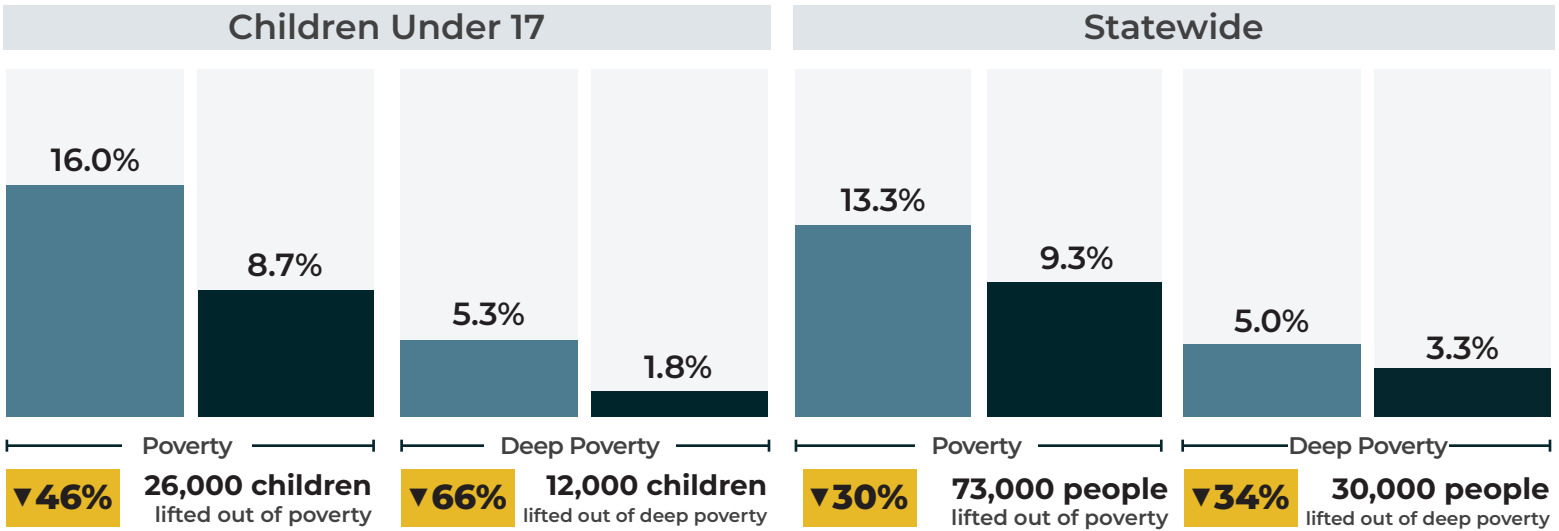
Child poverty reduced by **46%** ↓

Deep child poverty reduced by **66%** ↓

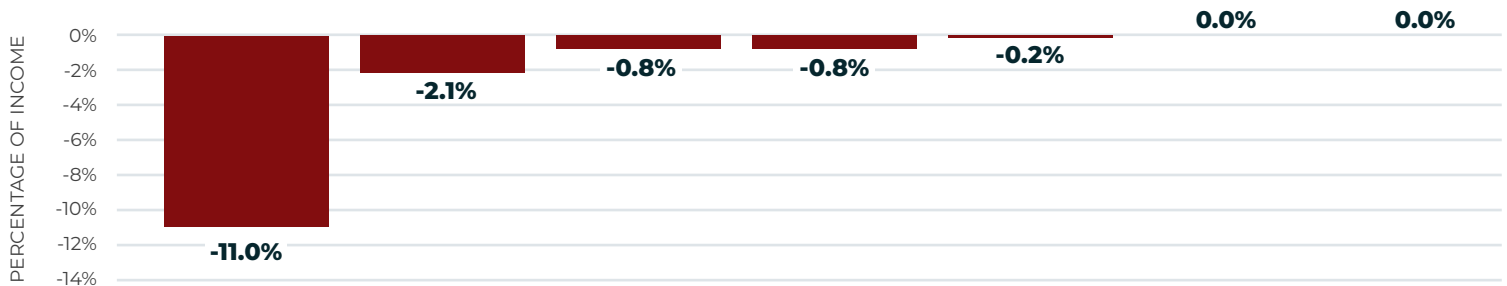
Estimated Total Cost in 2019  
**\$540,000,000**

### POVERTY REDUCTION, 2019

■ PRE-CREDIT ■ POST-CREDIT



### AVERAGE TAX CHANGE AS PERCENTAGE OF INCOME, BY INCOME GROUP, 2019



**INCOME GROUP**    LOWEST 20%    SECOND 20%    MIDDLE 20%    FOURTH 20%    NEXT 15%    NEXT 4%    TOP 1%

AVERAGE TAX CUT FOR THOSE BENEFITTING	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
	<b>\$4,560</b>	<b>\$2,750</b>	<b>\$2,450</b>	<b>\$2,190</b>	<b>\$1,970</b>	<b>\$2,320</b>	

SHARE OF TAXPAYERS WITH TAX CUT	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
	39%	19%	12%	19%	7%	0%	

INCOME RANGE	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
	<\$20,000	\$20,000 - 35,000	\$35,000 - 56,000	\$56,000 - 91,000	\$91,000 - 178,000	\$178,000 - 451,000	>\$451,000

AVERAGE INCOME	LOWEST 20%	SECOND 20%	MIDDLE 20%	FOURTH 20%	NEXT 15%	NEXT 4%	TOP 1%
	\$11,000	\$28,000	\$44,000	\$70,000	\$121,000	\$244,000	\$798,000

Sources: Institute on Taxation and Economic Policy, Columbia Center on Poverty and Social Policy