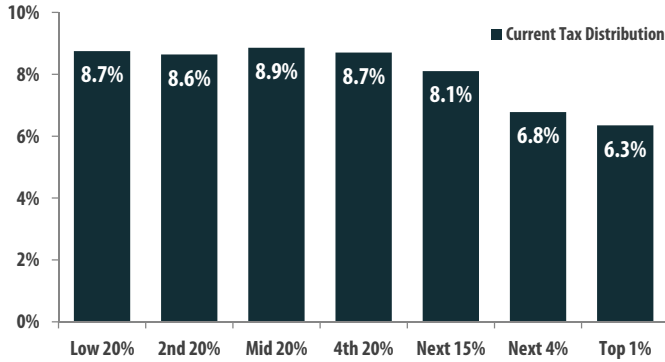


West Virginia

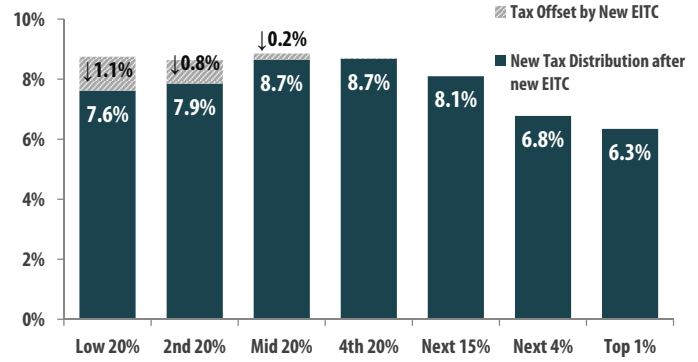
Current policy: No State EITC

Income Group	Low 20%	2nd 20%	Mid 20%	4th 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$15,000	\$15,000 – \$28,000	\$28,000 – \$47,000	\$47,000 – \$73,000	\$73,000 – \$137,000	\$137,000 – \$282,000	\$282,000 – Or More
Average Income in Group	\$9,000	\$21,400	\$35,400	\$58,300	\$94,100	\$175,800	\$595,000

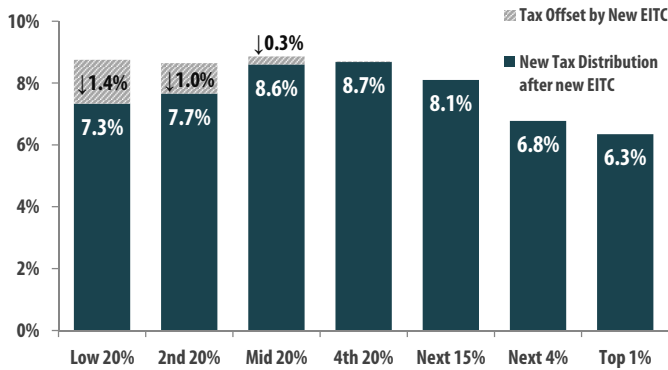
Current Distribution of West Virginia's State & Local Taxes*



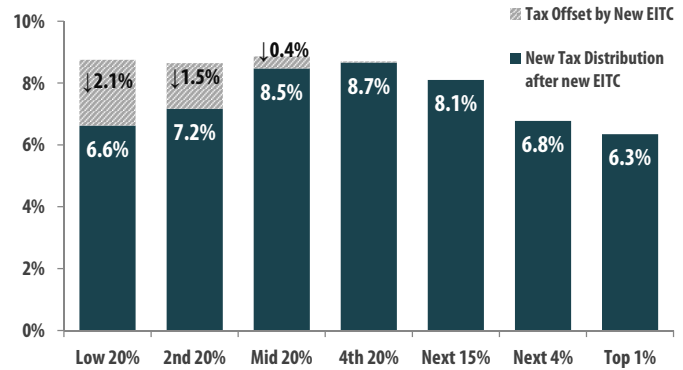
1) Enact Refundable 16% Credit



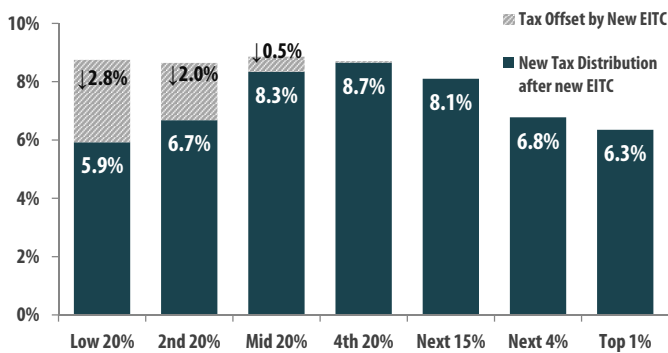
2) Enact Refundable 20% Credit



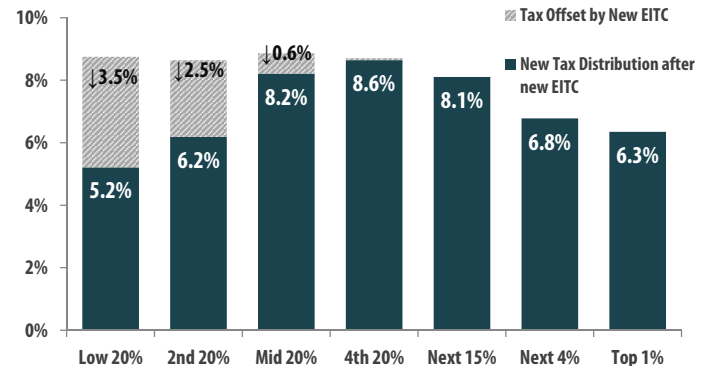
3) Enact Refundable 30% Credit



4) Enact Refundable 40% Credit



5) Enact Refundable 50% Credit



*The baseline distribution of taxes is from ITEP's 2013 *Who Pays?* report. The figures represent total state and local taxes as a share of income, post-federal offset. Due to rounding, the new tax distributions shown may not always precisely equal the current distribution minus the EITC offset.