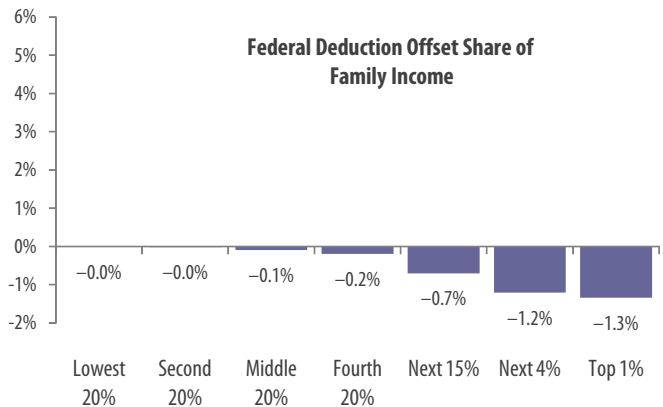
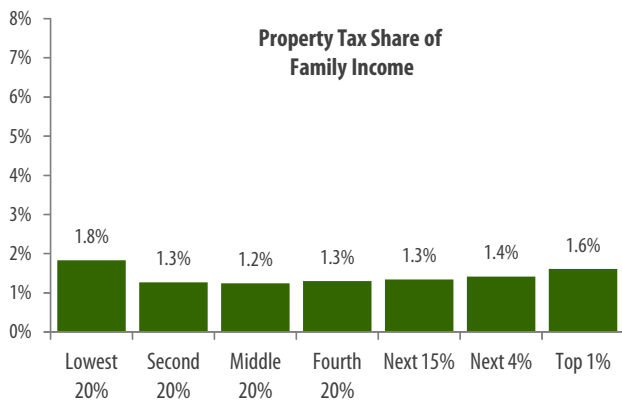
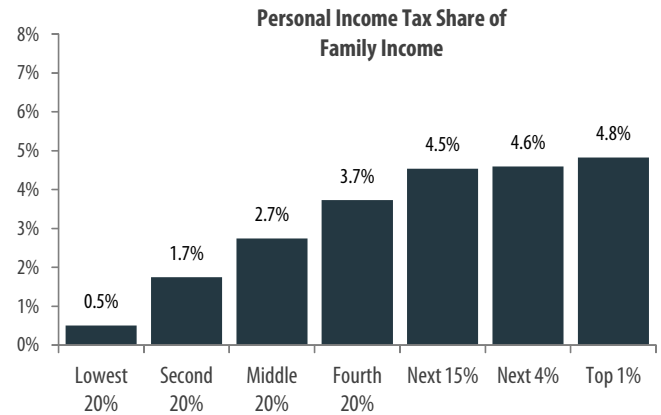
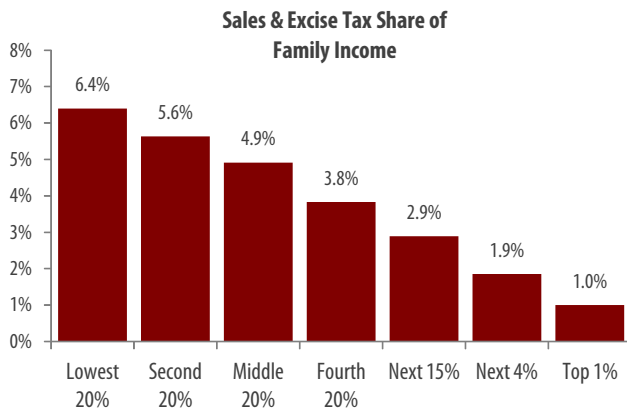
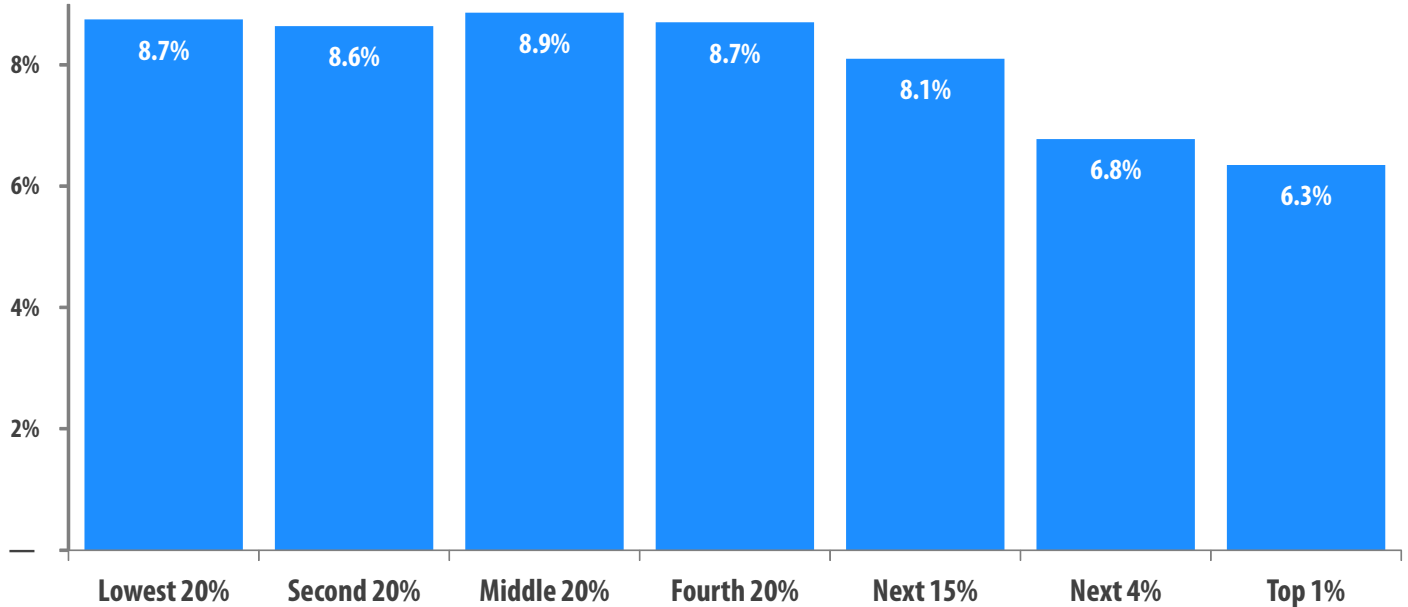


West Virginia State & Local Taxes

Shares of family income for non-elderly taxpayers



Note: Figures show permanent law in West Virginia enacted through January 2, 2013 at 2010 income levels. Groceries are removed from the sales tax base, as is scheduled to occur in July 2013. Top figure represents total state and local taxes as a share of personal income, post-federal offset.

West Virginia State & Local Taxes

Details, Tax Code Features, & Recent Developments

Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 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
Sales & Excise Taxes	6.4%	5.6%	4.9%	3.8%	2.9%	1.9%	1.0%
General Sales—Individuals	3.1%	3.0%	2.8%	2.2%	1.7%	1.1%	0.6%
Other Sales & Excise—Ind.	2.2%	1.6%	1.3%	0.9%	0.6%	0.4%	0.1%
Sales & Excise on Business	1.1%	1.0%	0.9%	0.7%	0.5%	0.4%	0.2%
Property Taxes	1.8%	1.3%	1.2%	1.3%	1.3%	1.4%	1.6%
Property Taxes on Families	1.8%	1.2%	1.1%	1.2%	1.2%	1.0%	0.6%
Other Property Taxes	0.1%	0.1%	0.2%	0.1%	0.2%	0.4%	1.0%
Income Taxes	0.5%	1.8%	2.8%	3.8%	4.6%	4.7%	5.1%
Personal Income Tax	0.5%	1.7%	2.7%	3.7%	4.5%	4.6%	4.8%
Corporate Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.2%
Total Taxes	8.8%	8.7%	9.0%	8.9%	8.8%	8.0%	7.7%
Federal Deduction Offset	0.0%	0.0%	-0.1%	-0.2%	-0.7%	-1.2%	-1.3%
OVERALL TOTAL	8.7%	8.6%	8.9%	8.7%	8.1%	6.8%	6.3%

Note: Table shows detailed breakout of data on previous page.

Progressive Features

- ✓ Income tax uses a graduated rate structure
- ✓ Sales tax base excludes groceries (effective July 1, 2013)
- ✓ Requires the use of combined reporting

Regressive Features

- ✗ Fails to provide a refundable earned income tax credit (EITC) or other refundable credits to offset the impact of sales and excise taxes
- ✗ Fails to index personal income tax exemptions or brackets to inflation

Recent Developments

- ▲ Sales tax rate on groceries reduced

Personal Exemption Has Been Cut in Half By Inflation Since Last Being Increased

