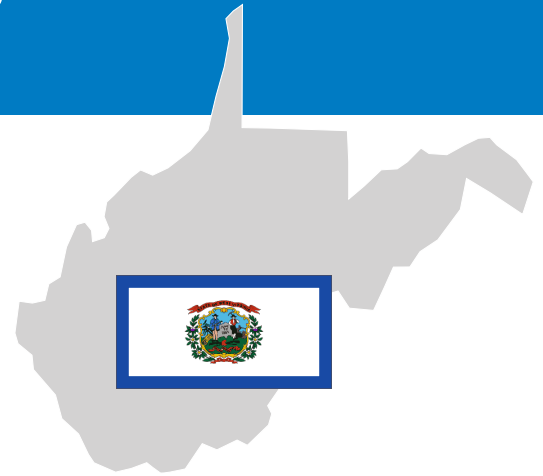


Tax Facts & Comparisons

West Virginia

Taxes are complicated. Each state's tax code is a multifaceted system with many moving parts, and West Virginia is no exception. The Tax Foundation produces a number of rankings that evaluate states on tax structures and overall tax burdens. Here's how West Virginia scores.



Tax Foundation Rankings of West Virginia

State Business Tax Climate Index

21st
best

West Virginia ranks 21st out of the 50 states on the Tax Foundation's 2014 *State Business Tax Climate Index*, which annually compares the states' tax systems on over 100 variables that impact business. Last year, West Virginia ranked 23rd.

West Virginia's individual income tax ranks 26th best, its corporate income tax ranks 17th best, its sales tax ranks 25th best, its property tax ranks 25th best, and its unemployment insurance tax ranks 23rd best.

Neighboring states' ranks: Pennsylvania (34th), Ohio (44th), Virginia (27th), Kentucky (26th) Maryland (40th)

State-Local Tax Burdens Rank

19th
highest

Estimated at 9.7% of income, West Virginia's 2011 state-local tax burden ranks 19th highest nationally, below the national average of 9.8%. West Virginia taxpayers pay \$3,160 per capita in state and local taxes.

Neighboring states' ranks: Pennsylvania (10th), Ohio (18th), Virginia (30th), Kentucky (23rd) Maryland (7th)

Tax Freedom Day®

2015
April
13

In 2014, West Virginia taxpayers worked 103 days into the year until April 13 to pay their total tax bill, ranking 9th highest nationally.

That's 11 days before national Tax Freedom Day (April 21), the day when Americans finally have earned enough money to pay their total tax bill for the year.

More at taxfoundation.org/publications

West Virginia Taxes at a Glance

Each state uses a variety of tax tools to raise revenue, including individual income taxes, property taxes, and sales taxes, among others. Here are some facts on how West Virginia structures their different tax types:

Note: All collections listed on this page are combined state and local tax collections as reported by the Census Bureau's Government Finance Division. For all ranks, 1 indicates highest among the 50 states.

General Info	Rank	Nat. Avg.
Income per capita	\$32,708 49th	\$43,735
Federal aid as % of gen. revenue	34% 16th	32.8%
State debt per capita	\$5,886 41st	\$3,678

Individual Income Tax	
Number of brackets	5
Bottom income bracket rate	3.00%
Bottom bracket kick in	\$0
Top income tax rate	6.50%
Top bracket kick in	\$60,000
Collections per capita (2012)	\$946
Collections rank (2012)	24th

Property Tax	
Collections per capita (2012)	\$773
Collections rank (2012)	44th
Property taxes paid as share of owner-occupied housing value (2013)	0.59%
Property taxes paid percent rank (2013)	45th

Sources of State & Local Tax Collections	West Virginia	All States.
Property Tax	20%	32%
Sales Tax	18%	23%
Corporate Income Tax	3%	4%
Individual Income Tax	25%	22%
Other	34%	20%

Corporate Income Tax	
Number of brackets	1
Top corporate tax rate	6.50%
Collections per capita (2012)	\$104
Collections rank (2012)	32nd

Sales Tax	
State rate	6.00%
State + average local rate	6.07%
State + average local rank	35th
Collections per capita (2011)	\$688
Collections rank (2011)	43rd

Excise Taxes	Rate	Rank
Gasoline taxes and fees	34.6¢ per gallon	9th
Cigarette taxes	\$0.55 per pack	43rd
Spirits taxes	\$1.89 per gallon	48th
Beer taxes	\$0.18 per gallon	32nd
Cell phone taxes	6.15%	46th

Other Taxes	Rate	Exemption
Gross receipts tax	None	N/A
Capital stock tax	None	N/A
Inheritance tax	None	N/A
Estate tax	None	N/A

About the Tax Foundation



The Tax Foundation is the nation's leading independent tax policy research organization. Since 1937, our principled research, insightful analysis, and engaged experts have informed smarter tax policy at the federal, state, and local levels. Our Center for

State Tax Policy is routinely relied upon for presentations, testimony, and media appearances on state tax and fiscal policy, and our website is a comprehensive resource for information on tax and spending policy in each U.S. state.

More at taxfoundation.org