

# 2016 WEST VIRGINIA TAX TABLE

**INSTRUCTIONS:**

1. Find the income range that applies to the taxable net income you reported on line 7 of your Form IT-140.
2. Find the West Virginia tax corresponding to your income range.
3. Enter the tax amount on line 8 of Form IT-140.
4. If your filing status is Married Filing Separately, you cannot use this table. Use Rate Schedule II on page 38.
5. Make sure your taxable income is LESS than and NOT equal to the income shown in the "LESS THAN" column.
6. If your taxable income is over \$100,000 refer to the Tax Rate Schedules at the end of the tax tables.

| If your taxable net income is... |               |                   | If your taxable net income is... |               |                   | If your taxable net income is... |               |                   | If your taxable net income is... |               |                   | If your taxable net income is... |               |                   |
|----------------------------------|---------------|-------------------|----------------------------------|---------------|-------------------|----------------------------------|---------------|-------------------|----------------------------------|---------------|-------------------|----------------------------------|---------------|-------------------|
| At Least                         | But Less Than | Your WV Tax is... | At Least                         | But Less Than | Your WV Tax is... | At Least                         | But Less Than | Your WV Tax is... | At Least                         | But Less Than | Your WV Tax is... | At Least                         | But Less Than | Your WV Tax is... |
| 25                               | 50            | 1                 | 5,900                            | 6,000         | 179               | 12,000                           | 12,100        | 382               | 18,100                           | 18,200        | 626               | 24,200                           | 24,300        | 870               |
| 50                               | 75            | 2                 | 6,000                            | 6,100         | 182               | 12,100                           | 12,200        | 386               | 18,200                           | 18,300        | 630               | 24,300                           | 24,400        | 874               |
| 75                               | 100           | 3                 | 6,100                            | 6,200         | 185               | 12,200                           | 12,300        | 390               | 18,300                           | 18,400        | 634               | 24,400                           | 24,500        | 878               |
| 100                              | 200           | 5                 | 6,200                            | 6,300         | 188               | 12,300                           | 12,400        | 394               | 18,400                           | 18,500        | 638               | 24,500                           | 24,600        | 882               |
| 200                              | 300           | 8                 | 6,300                            | 6,400         | 191               | 12,400                           | 12,500        | 398               | 18,500                           | 18,600        | 642               | 24,600                           | 24,700        | 886               |
| 300                              | 400           | 11                | 6,400                            | 6,500         | 194               | 12,500                           | 12,600        | 402               | 18,600                           | 18,700        | 646               | 24,700                           | 24,800        | 890               |
| 400                              | 500           | 14                | 6,500                            | 6,600         | 197               | 12,600                           | 12,700        | 406               | 18,700                           | 18,800        | 650               | 24,800                           | 24,900        | 894               |
| 500                              | 600           | 17                | 6,600                            | 6,700         | 200               | 12,700                           | 12,800        | 410               | 18,800                           | 18,900        | 654               | 24,900                           | 25,000        | 898               |
| 600                              | 700           | 20                | 6,700                            | 6,800         | 203               | 12,800                           | 12,900        | 414               | 18,900                           | 19,000        | 658               | 25,000                           | 25,060        | 901               |
| 700                              | 800           | 23                | 6,800                            | 6,900         | 206               | 12,900                           | 13,000        | 418               | 19,000                           | 19,100        | 662               | 25,060                           | 25,120        | 904               |
| 800                              | 900           | 26                | 6,900                            | 7,000         | 209               | 13,000                           | 13,100        | 422               | 19,100                           | 19,200        | 666               | 25,120                           | 25,180        | 907               |
| 900                              | 1,000         | 29                | 7,000                            | 7,100         | 212               | 13,100                           | 13,200        | 426               | 19,200                           | 19,300        | 670               | 25,180                           | 25,240        | 909               |
| 1,000                            | 1,100         | 32                | 7,100                            | 7,200         | 215               | 13,200                           | 13,300        | 430               | 19,300                           | 19,400        | 674               | 25,240                           | 25,300        | 912               |
| 1,100                            | 1,200         | 35                | 7,200                            | 7,300         | 218               | 13,300                           | 13,400        | 434               | 19,400                           | 19,500        | 678               | 25,300                           | 25,360        | 915               |
| 1,200                            | 1,300         | 38                | 7,300                            | 7,400         | 221               | 13,400                           | 13,500        | 438               | 19,500                           | 19,600        | 682               | 25,360                           | 25,420        | 918               |
| 1,300                            | 1,400         | 41                | 7,400                            | 7,500         | 224               | 13,500                           | 13,600        | 442               | 19,600                           | 19,700        | 686               | 25,420                           | 25,480        | 920               |
| 1,400                            | 1,500         | 44                | 7,500                            | 7,600         | 227               | 13,600                           | 13,700        | 446               | 19,700                           | 19,800        | 690               | 25,480                           | 25,540        | 923               |
| 1,500                            | 1,600         | 47                | 7,600                            | 7,700         | 230               | 13,700                           | 13,800        | 450               | 19,800                           | 19,900        | 694               | 25,540                           | 25,600        | 926               |
| 1,600                            | 1,700         | 50                | 7,700                            | 7,800         | 233               | 13,800                           | 13,900        | 454               | 19,900                           | 20,000        | 698               | 25,600                           | 25,660        | 928               |
| 1,700                            | 1,800         | 53                | 7,800                            | 7,900         | 236               | 13,900                           | 14,000        | 458               | 20,000                           | 20,100        | 702               | 25,660                           | 25,720        | 931               |
| 1,800                            | 1,900         | 56                | 7,900                            | 8,000         | 239               | 14,000                           | 14,100        | 462               | 20,100                           | 20,200        | 706               | 25,720                           | 25,780        | 934               |
| 1,900                            | 2,000         | 59                | 8,000                            | 8,100         | 242               | 14,100                           | 14,200        | 466               | 20,200                           | 20,300        | 710               | 25,780                           | 25,840        | 936               |
| 2,000                            | 2,100         | 62                | 8,100                            | 8,200         | 245               | 14,200                           | 14,300        | 470               | 20,300                           | 20,400        | 714               | 25,840                           | 25,900        | 939               |
| 2,100                            | 2,200         | 65                | 8,200                            | 8,300         | 248               | 14,300                           | 14,400        | 474               | 20,400                           | 20,500        | 718               | 25,900                           | 25,960        | 942               |
| 2,200                            | 2,300         | 68                | 8,300                            | 8,400         | 251               | 14,400                           | 14,500        | 478               | 20,500                           | 20,600        | 722               | 25,960                           | 26,020        | 945               |
| 2,300                            | 2,400         | 71                | 8,400                            | 8,500         | 254               | 14,500                           | 14,600        | 482               | 20,600                           | 20,700        | 726               | 26,020                           | 26,080        | 947               |
| 2,400                            | 2,500         | 74                | 8,500                            | 8,600         | 257               | 14,600                           | 14,700        | 486               | 20,700                           | 20,800        | 730               | 26,080                           | 26,140        | 950               |
| 2,500                            | 2,600         | 77                | 8,600                            | 8,700         | 260               | 14,700                           | 14,800        | 490               | 20,800                           | 20,900        | 734               | 26,140                           | 26,200        | 953               |
| 2,600                            | 2,700         | 80                | 8,700                            | 8,800         | 263               | 14,800                           | 14,900        | 494               | 20,900                           | 21,000        | 738               | 26,200                           | 26,260        | 955               |
| 2,700                            | 2,800         | 83                | 8,800                            | 8,900         | 266               | 14,900                           | 15,000        | 498               | 21,000                           | 21,100        | 742               | 26,260                           | 26,320        | 958               |
| 2,800                            | 2,900         | 86                | 8,900                            | 9,000         | 269               | 15,000                           | 15,100        | 502               | 21,100                           | 21,200        | 746               | 26,320                           | 26,380        | 961               |
| 2,900                            | 3,000         | 89                | 9,000                            | 9,100         | 272               | 15,100                           | 15,200        | 506               | 21,200                           | 21,300        | 750               | 26,380                           | 26,440        | 963               |
| 3,000                            | 3,100         | 92                | 9,100                            | 9,200         | 275               | 15,200                           | 15,300        | 510               | 21,300                           | 21,400        | 754               | 26,440                           | 26,500        | 966               |
| 3,100                            | 3,200         | 95                | 9,200                            | 9,300         | 278               | 15,300                           | 15,400        | 514               | 21,400                           | 21,500        | 758               | 26,500                           | 26,560        | 969               |
| 3,200                            | 3,300         | 98                | 9,300                            | 9,400         | 281               | 15,400                           | 15,500        | 518               | 21,500                           | 21,600        | 762               | 26,560                           | 26,620        | 972               |
| 3,300                            | 3,400         | 101               | 9,400                            | 9,500         | 284               | 15,500                           | 15,600        | 522               | 21,600                           | 21,700        | 766               | 26,620                           | 26,680        | 974               |
| 3,400                            | 3,500         | 104               | 9,500                            | 9,600         | 287               | 15,600                           | 15,700        | 526               | 21,700                           | 21,800        | 770               | 26,680                           | 26,740        | 977               |
| 3,500                            | 3,600         | 107               | 9,600                            | 9,700         | 290               | 15,700                           | 15,800        | 530               | 21,800                           | 21,900        | 774               | 26,740                           | 26,800        | 980               |
| 3,600                            | 3,700         | 110               | 9,700                            | 9,800         | 293               | 15,800                           | 15,900        | 534               | 21,900                           | 22,000        | 778               | 26,800                           | 26,860        | 982               |
| 3,700                            | 3,800         | 113               | 9,800                            | 9,900         | 296               | 15,900                           | 16,000        | 538               | 22,000                           | 22,100        | 782               | 26,860                           | 26,920        | 985               |
| 3,800                            | 3,900         | 116               | 9,900                            | 10,000        | 299               | 16,000                           | 16,100        | 542               | 22,100                           | 22,200        | 786               | 26,920                           | 26,980        | 988               |
| 3,900                            | 4,000         | 119               | 10,000                           | 10,100        | 302               | 16,100                           | 16,200        | 546               | 22,200                           | 22,300        | 790               | 26,980                           | 27,040        | 990               |
| 4,000                            | 4,100         | 122               | 10,100                           | 10,200        | 306               | 16,200                           | 16,300        | 550               | 22,300                           | 22,400        | 794               | 27,040                           | 27,100        | 993               |
| 4,100                            | 4,200         | 125               | 10,200                           | 10,300        | 310               | 16,300                           | 16,400        | 554               | 22,400                           | 22,500        | 798               | 27,100                           | 27,160        | 996               |
| 4,200                            | 4,300         | 128               | 10,300                           | 10,400        | 314               | 16,400                           | 16,500        | 558               | 22,500                           | 22,600        | 802               | 27,160                           | 27,220        | 999               |
| 4,300                            | 4,400         | 131               | 10,400                           | 10,500        | 318               | 16,500                           | 16,600        | 562               | 22,600                           | 22,700        | 806               | 27,220                           | 27,280        | 1,001             |
| 4,400                            | 4,500         | 134               | 10,500                           | 10,600        | 322               | 16,600                           | 16,700        | 566               | 22,700                           | 22,800        | 810               | 27,280                           | 27,340        | 1,004             |
| 4,500                            | 4,600         | 137               | 10,600                           | 10,700        | 326               | 16,700                           | 16,800        | 570               | 22,800                           | 22,900        | 814               | 27,340                           | 27,400        | 1,007             |
| 4,600                            | 4,700         | 140               | 10,700                           | 10,800        | 330               | 16,800                           | 16,900        | 574               | 22,900                           | 23,000        | 818               | 27,400                           | 27,460        | 1,009             |
| 4,700                            | 4,800         | 143               | 10,800                           | 10,900        | 334               | 16,900                           | 17,000        | 578               | 23,000                           | 23,100        | 822               | 27,460                           | 27,520        | 1,012             |
| 4,800                            | 4,900         | 146               | 10,900                           | 11,000        | 338               | 17,000                           | 17,100        | 582               | 23,100                           | 23,200        | 826               | 27,520                           | 27,580        | 1,015             |
| 4,900                            | 5,000         | 149               | 11,000                           | 11,100        | 342               | 17,100                           | 17,200        | 586               | 23,200                           | 23,300        | 830               | 27,580                           | 27,640        | 1,017             |
| 5,000                            | 5,100         | 152               | 11,100                           | 11,200        | 346               | 17,200                           | 17,300        | 590               | 23,300                           | 23,400        | 834               | 27,640                           | 27,700        | 1,020             |
| 5,100                            | 5,200         | 155               | 11,200                           | 11,300        | 350               | 17,300                           | 17,400        | 594               | 23,400                           | 23,500        | 838               | 27,700                           | 27,760        | 1,023             |
| 5,200                            | 5,300         | 158               | 11,300                           | 11,400        | 354               | 17,400                           | 17,500        | 598               | 23,500                           | 23,600        | 842               | 27,760                           | 27,820        | 1,026             |
| 5,300                            | 5,400         | 161               | 11,400                           | 11,500        | 358               | 17,500                           | 17,600        | 602               | 23,600                           | 23,700        | 846               | 27,820                           | 27,880        | 1,028             |
| 5,400                            | 5,500         | 164               | 11,500                           | 11,600        | 362               | 17,600                           | 17,700        | 606               | 23,700                           | 23,800        | 850               | 27,880                           | 27,940        | 1,031             |
| 5,500                            | 5,600         | 167               | 11,600                           | 11,700        | 366               | 17,700                           | 17,800        | 610               | 23,800                           | 23,900        | 854               | 27,940                           | 28,000        | 1,034             |
| 5,600                            | 5,700         | 170               | 11,700                           | 11,800        | 370               | 17,800                           | 17,900        | 614               | 23,900                           | 24,000        | 858               | 28,000                           | 28,060        | 1,036             |
| 5,700                            | 5,800         | 173               | 11,800                           | 11,900        | 374               | 17,900                           | 18,000        | 618               | 24,000                           | 24,100        | 862               | 28,060                           | 28,120        | 1,039             |
| 5,800                            | 5,900         | 176               | 11,900                           | 12,000        | 378               | 18,000                           | 18,100        | 622               | 24,100                           | 24,200        | 866               | 28,120                           | 28,180        | 1,042             |

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