



Larry Pack
Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

**ADMINISTRATIVE NOTICE 2024-03
CORRECTED**

**PERSONAL INCOME TAX REDUCTION
EFFECTIVE JANUARY 1, 2025**

Based upon a certification received from the Secretary of Revenue and the State Auditor on August 15, 2024, pursuant to W.Va. Code §11-21-4h, the personal income tax rates will be reduced by 4% beginning January 1, 2025. To that end, the following rates will apply:

- A) Rate of tax on individuals (except married individuals filing separate returns), individuals filing joint returns, heads of households, and estates and trusts.** — The tax imposed by W.Va. Code §11-21-3 on the West Virginia taxable income of every individual (except married individuals filing separate returns); every individual who is a head of a household in the determination of his or her federal income tax for the taxable year; every husband and wife who file a joint return under this article; every individual who is entitled to file his or her federal income tax return for the taxable year as a surviving spouse; and every estate and trust (except non-grantor trusts administered by licensed private trust companies created pursuant to the provisions of W.Va. Code §311-1-1 et seq.) shall be determined in accordance with the following table:

If the West Virginia taxable income is:	The tax is:
Not Over \$10,000	2.27%
Over \$10,000 but not over \$25,000	\$227 plus 3.02% of excess over \$10,000
Over \$25,000 but not over \$40,000	\$680 plus 3.40% of excess over \$25,000
Over \$40,000 but not over \$60,000	\$1,190 plus 4.53% of excess over \$40,000
Over \$60,000	\$2,096 plus 4.92% of excess over \$60,000

- B) Rate of tax on married individuals filing separate returns.** — In the case of husband and wife filing separate returns under this article for the taxable year, the tax imposed by W.Va. Code §11-21-3 on the West Virginia taxable income of each spouse shall be determined in accordance with the following table:


If the West Virginia taxable income is:	The tax is:
Not Over \$5,000	2.27%
Over \$5,000 but not over \$12,500	\$113.50 plus 3.02% of excess over \$5,000
Over \$12,500 but not over \$20,000	\$340 plus 3.40% of excess over \$12,500
Over \$20,000 but not over \$30,000	\$595 plus 4.53% of excess over \$20,000
Over \$30,000	\$1,048 plus 4.92% of excess over \$30,000

C) Effect of rates on Nonresident Composite and Withholding Obligations —

For taxable years beginning on and after January 1, 2025, whenever the words "six and one-half percent" appear in §11-21-51a, §11-21-71a, §11-21-71b, or §11-21-77, with relation to a tax return of, or the tax rate imposed on income of individuals, individuals filing joint returns, heads of households, and estates and trusts (except non-grantor trusts administered by licensed private trust companies created pursuant to the provisions of W.Va. Code §311-1-1 et seq.), the stated percentage shall be changed to 4.92%.

Notice of this determination will be filed in the West Virginia Register.

Issued: August 15, 2024



Matthew Irby
State Tax Commissioner