WEST VIRGINIA CODE: §11-21-4E

§11-21-4e. Rate of tax -- Taxable years beginning on or after January 1, 1987.

(a) Rate of tax on individuals (except married individuals filing separate returns), individuals filing joint returns, heads of households, estates and trusts. -- The tax imposed by section three of this article 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 shall be determined in accordance with the following table:

If the West Virginia

taxable income is: The tax is:

Not over $10,000 3% of the taxable income

Over $l0,000 but not $300.00 plus 4% of excess

over $25,000 over $10,000

Over $25,000 but not $900.00 plus 4.5% of excess

over $40,000 over $25,000

Over $40,000 but not $1,575.00 plus 6% of excess

over $60,000 over $40,000

Over $60,000 $2,775.00 plus 6.5% 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 section three of this article 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 3% of the taxable income

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Over $5,000 but not $150.00 plus 4% of excess

over $l2,500 over $5,000

Over $l2,500 but not $450.00 plus 4.5% of

over $20,000 excess over $l2,500

Over $20,000 but not $787.50 plus 6% of excess

over $30,000 over $20,000

Over $30,000 $1,387.50 plus 6.5% of

excess over $30,000

(c) Applicability of this section. -- The provisions of this section, as amended by this act, shall be applicable in determining the rate of tax imposed by this article for all taxable years beginning after December 31, 1986, and shall be in lieu of the rates of tax specified in section four-d of this article.

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