# WEST VIRGINIA CODE: §11-21-4g

**§11-21-4g Rate of tax — Taxable years beginning on and after January 1, 2023.**

(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 §11-21-3 of this code 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 §31I-1-1 *et seq*. of this code) shall be determined in accordance with the following table:

If the West Virginia taxable

income is: The tax is:

Not over $10,000 2.36% of the taxable income

Over $10,000 but not over $25,000 $236 plus 3.15% of excess over $10,000

Over $25,000 but not over $40,000 $708.50 plus 3.54% of excess over $25,000

Over $40,000 but not over $60,000 $1,239.50 plus 4.72% of excess over $40,000

Over $60,000 $2,183.50 plus 5.12% 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 §11-21-3 of this code 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 2.36% of the taxable income

Over $5,000 but not over $12,500 $118 plus 3.15% of excess over $5,000

Over $12,500 but not over $20,000 $354.25 plus 3.54% of excess over $12,500

Over $20,000 but not over $30,000 $619.75 plus 4.72% of excess over $20,000

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Over $30,000 $1,091.75 plus 5.12% of excess over $30,000

(c) Rate of tax on non-grantor trusts administered by licensed private trust companies. – In the case of non-grantor trusts administered by licensed private trust companies created pursuant to §31I-1-1 *et seq*. of this code, there is no tax imposed by §11-21-3 of this code.

(c) (d) Effect of rates on Nonresident Composite and Withholding Obligations — Notwithstanding any provision of this article to the contrary, for taxable years beginning on and after the retroactive date specific in §11-21-4g(d) of this code subsection (e) of this section, whenever the words "six and one-half percent" appear in §11-21-51a, §11-21-71a, §11-21-71b, or §11-21-77, of this article, 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 §31I-1-1 *et seq*. of this code), the stated percentage shall be changed to 5.12%.

(d) (e) Applicability of this section. — The provisions of this section shall be applicable in determining the rates of tax imposed by this article and shall apply retroactively for all taxable years beginning on and after January 1, 2023, and shall be in lieu of the rates of tax specified in §11-21-4e of this code.

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