

WORKING FAMILIES TAX CUT

# Benefits to Families from the Working Families Tax Cut

West Virginia | Tax Year 2025

ESTIMATED AVERAGE TAX CUT

\$592

KEY GROUPS

KEY GROUP	AVERAGE TAX SAVINGS
Head of Household	\$282
Families with Children	\$785
Joint Filers with 2+ Children	\$1,374
Households without Children	\$525
Seniors (65+)	\$967

ILLUSTRATIVE HOUSEHOLDS

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX CHANGE
Retired federal worker couple	Social Security based on national average annual benefits (\$24,852 and \$11,808); pension modeled as \$25,000 and \$20,000 in taxable retirement income	\$1,633
Single restaurant server	\$31,214 median local wage; tips assumed at 45% of earnings; no children	Tax increase of \$21
Teacher and office clerk family	\$56,040 and \$35,157 median local wages; married couple with 2 children	\$631
Single nurse with overtime	\$82,349 median local wage; overtime pay assumed at 5% of earnings; no children	\$1,244
Single-parent home health aide	\$27,343 median local wage; 1 child	Tax increase of \$369
Electrician family	One earner at \$65,733 median local wage; married couple with 1 child	\$431
Plumber family	One earner at \$51,094 median local wage; married couple with 1 child	\$455
Construction worker family	One earner at \$39,914 median local wage; married couple with 1 child	\$455
Police officer family		\$655

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX CHANGE
	One earner at \$56,180 median local wage; married couple with 2 children	
<b>Firefighter family</b>	One earner at \$42,724 median local wage; married couple with 2 children	\$655
<b>Truck driver and home health aide family</b>	\$50,486 and \$27,343 median local wages; married couple with 2 children	\$631

**Methodology:** Average tax changes are modeled using Tax-Calculator. Illustrative household examples are modeled in PolicyEngine using geography-specific wage inputs where available and do not reflect geography-wide averages.