

WORKING FAMILIES TAX CUT

# Benefits to Families from the Working Families Tax Cut

West Virginia | Tax Year 2026

ESTIMATED AVERAGE TAX CUT

\$1,877

KEY GROUPS

KEY GROUP	AVERAGE TAX SAVINGS
Head of Household	\$1,149
Families with Children	\$2,862
Joint Filers with 2+ Children	\$4,956
Households without Children	\$1,540
Seniors (65+)	\$2,247

ILLUSTRATIVE HOUSEHOLDS

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX RELIEF
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	\$4,299
Single restaurant server	\$32,135 median local wage; tips assumed at 45% of earnings; no children	\$803
Teacher and office clerk family	\$57,693 and \$36,194 median local wages; married couple with 2 children	\$6,037
Single nurse with overtime	\$84,778 median local wage; overtime pay assumed at 5% of earnings; no children	\$5,033
Single-parent home health aide	\$28,150 median local wage; 1 child	\$1,747
Electrician family	One earner at \$67,672 median local wage; married couple with 1 child	\$4,122
Plumber family	One earner at \$52,601 median local wage; married couple with 1 child	\$3,265
Construction worker family	One earner at \$41,091 median local wage; married couple with 1 child	\$2,641
Police officer family	One earner at \$57,837 median local wage; married couple with 2 children	\$4,786

HOUSEHOLD EXAMPLE	ASSUMPTIONS	ANNUAL TAX RELIEF
<b>Firefighter family</b>	One earner at \$43,984 median local wage; married couple with 2 children	\$3,735
<b>Truck driver and home health aide family</b>	\$51,976 and \$28,150 median local wages; married couple with 2 children	\$5,661

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**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.

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**America First Policy Institute**