



United States House Committee on

Ways & Means
CHAIRMAN JASON SMITH

Key Individual Tax Policies from the Trump Tax Cuts Set to Expire for West Virginia Constituents

Tax Hikes Looming for West Virginia Residents on December 31, 2025:

- West Virginia is home to **1,059,740** taxpayers.
- The average taxpayer in West Virginia would see a **24% tax hike** if the Trump Tax Cuts expire.
- A **family of 4** making \$55,948, the median income in West Virginia, would see a **\$1,260** tax increase if the Trump Tax Cuts expire.
 - This is worth about **7 weeks of groceries** to a typical family of 4 in the region.



Impact on West Virginia Residents by the Numbers

182,850	West Virginia families would see their household's Child Tax Credit cut in half.
97%	of West Virginia taxpayers would see their Guaranteed Deduction slashed in half.
78,070	Small Businesses in West Virginia would be hit with a 43.4% tax rate if the 199A Small Business Deduction expires.
16,213	West Virginia taxpayers would be impacted by the return of the Alternative Minimum Tax.
22,331	Family-Owned Farms in West Virginia would have their Death Tax Exemption slashed in half next year.











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Tax Cuts for Individuals and Families in West Virginia that Expire in 2025:

Projected Tax Rates		
Income	Current Rate	Scheduled Tax Rate
\$12,150	10% 	15%
\$49,425	12% 	15%
\$105,375	22% 	25%
\$201,150	24% 	28%
\$255,450	32% 	33%
\$638,625	35% 	39.6%

Current Law	Scheduled
Guaranteed Deduction Cut	
\$15,300 – Single \$30,600 – Married	\$8,300 – Single \$16,600 – Married
Child Tax Credit Cut	
\$2,000 per child w/ SSN Requirement	\$1,000 per child w/ <u>NO</u> SSN Requirement
Alternative Minimum Tax Returns	
Currently impacts 200,000 Taxpayers	Would impact 7.6 million Taxpayers
40% Death Tax with Exemption Cut	
\$13.61m – Single \$27.22m – Married	\$7.13m – Single \$14.26m – Married

