



**Dave Hardy**  
Secretary of Revenue

**Matthew Irby**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

**ADMINISTRATIVE NOTICE 2021-21**

**ECONOMIC OPPORTUNITY TAX CREDIT**

**Notice of Statewide Average Nonfarm Payroll Wage for Tax years  
Beginning in 2022**

Application of Current Year Annual Credit Allowance – As stated in subsection 11-13Q-7(b) of the W. Va. Code, the amount of aggregate annual credit allowance for the current taxable year is allowed as a credit against eighty percent of that portion of the Taxpayer's State tax liability which is attributable to and the direct result of the Taxpayer's qualified investment, and applied against the taxes enumerated in W.Va. Code subsections 11-13Q-7(c) through (f), both inclusive, and in the order specified: Provided, That if the median salary of the new jobs is higher than the statewide average annual wage—all industries, as determined annually by the WorkForce West Virginia, the amount of aggregate annual credit allowance for the current taxable year is allowed as a credit against one hundred percent of that portion of the Taxpayer's State tax liability which is attributable to and the direct result of the Taxpayer's qualified investment, and shall be applied, as provided in W.Va. Code subsections 11-13Q-7(c) through (f), both inclusive, and in the order specified.

Accordingly, for tax years beginning during calendar year 2022:

**"Statewide Average Nonfarm Payroll Wage"** for purposes of determining the portion of the Taxpayer's State tax liability against which the Economic Opportunity Tax Credit may be applied, is \$48,741.

A summary of the applicable annual Statewide Average Nonfarm Payroll Wage criteria, by calendar year, for tax years beginning in such years, follows:

**CRITERIA**

<b>Calendar Year</b>	<b>Statewide Average Nonfarm Payroll Wage*</b>
2003	\$27,981
2004	\$28,615
2005	\$29,284
2006	\$30,383

2007	\$31,344
2008	\$32,723
2009	\$34,000
2010	\$35,985
2011	\$36,895
2012	\$37,701
2013	\$39,091
2014	\$39,721
2015	\$40,198
2016	\$41,093
2017	\$41,655
2018	\$41,595
2019	\$43,283
2020	\$46,120
2021	\$46,618
2022	\$48,741

\*The Tax Department uses the latest available average annual wage for all industries as provided by WorkForce West Virginia for this calculation.

**Notice of this determination will be filed in the West Virginia Register.**

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Matthew Irby  
Tax Commissioner