Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Dale W. Steager
State Tax Commissioner

ADMINISTRATIVE NOTICE 2018-25

TOURISM DEVELOPMENT TAX CREDIT

Notice of Determination of Median Wage for Qualified
Professional Services Destination Facilities for the Purposes of
the Tourism Development Tax Credit for the Period of
January 1, 2019 to December 31, 2019

Pursuant to the statutory requirement of Section 5B-2E-7b(1) of the West Virginia Code, the minimum median wage was set at $37,000 for twelve-month period of January 1, 2014 to December 31, 2014. The minimum median wage is subject to annual adjustment for inflation. The 2019 inflation adjustment factor is based on the percentage by which the Consumer Price Index (CPI) for calendar year 2018 exceeds the CPI for calendar year 2013. For this purpose, the CPI for any calendar year is the average of the Federal Consumer Price Index for the twelve-month period ending on August 31st of such calendar year. The CPI for 2018 is 249.280 and the CPI for 2013 is 232.018. Based on these figures, the inflation adjustment factor is 1.074399347. The resulting wage was rounded to the next lowest $50.

Accordingly, for tax years beginning during calendar year 2019; the required minimum median wage for qualified professional services destination facilities for the Tourism Development Tax Credit is thirty-nine thousand ($39,750).

A summary of the applicable median wage criteria, by calendar year, for tax years beginning in such years, follows:

MEDIAN WAGE

Year	Median Wage
2014	$37,000
2015	$37,550
2016	$37,750
2017	$38,050
2018	$38,800
2019	$39,750

This administrative notice supersedes Administrative Notice 2018-16.

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

Issued: December 19, 2018

Dale W. Steager
Tax Commissioner