



On March 7, 2023, Governor Jim Justice signed HB 2526 immediately reducing the income tax in tax year 2023 by an average of 21.25%. In an effort to withhold the correct amount of West Virginia State Income tax from employee's wages, the State Tax Division has adjusted the withholding tables. The revised Income Tax Withholding Tables should be used effective immediately.

The two-earner table should be used for all employees unless the employee has requested on the IT-104 that tax should be withheld at a lower rate. In that case, the one-earner table should be utilized.

The withholding tables included in this publication prefer the two-earner/two-job income approach. The tables are computed at a higher rate to help in preventing under-withholding for married employees filing a joint personal income tax return and for those employees earning wages from more than one job.

The two-earner table has additionally been adjusted to account for the first three months of withholding at the old tax rates (and will remain at these rates in TY 2024 to account for new tax credits for which most taxpayers should be eligible). There is no need to further adjust withholding. The one-earner table makes no adjustments for these factors.

The amount of tax to be withheld is based on the employee's withholding exemption certificate and the rates set forth in the tables using either the percentage method outlined in IT-100.2.a. or the tables provided for in IT-100.2.b. Add to this any additional amount requested by the employee to be withheld. Amounts to be withheld should be rounded to the nearest whole dollar.

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For Assistance

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