



Employer's Withholding Tax Tables

On March 7, 2023, Governor Jim Justice signed HB2526, which provided for future rate reductions if certain revenue collection conditions were met. These conditions were met for FY2024, which triggered an automatic personal income tax rate reduction of 4 percent effective beginning in Tax Year 2025. On October 8, 2024, the West Virginia Legislature passed SB2033 during the special session. This legislation reduced the personal income tax rate by an additional 2 percent beginning in Tax Year 2025. The Tax Division has calculated revised withholding tables which reflect these changes. The revised Income Tax Withholding Tables should be used effective January 1, 2025.

The two-earner tables 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 tables should be utilized.

The withholding tables provided in this publication include both the two-earner/two or more jobs tables and the optional one earner/one job tables. The two earner/two or more jobs 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 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. Any additional amount requested by the employee to be withheld should be added to the calculated tax. Amounts to be withheld should be rounded to the nearest whole dollar.

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For Assistance

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