WEST VIRGINIA CODE: §11-21-12O

§11-21-12o. Additional modifications related to voluntary portable benefits plans.

(a) Modification for contributions. — For taxable years beginning on or after January 1, 2026, in addition to the amounts authorized to be subtracted from federal adjusted gross income pursuant to §11-21-12(c) of this code there shall be subtracted an amount equal to a West Virginia taxpayer's contribution to a voluntary portable benefits plan for the taxable year in which the payment is made, in accordance with §21-18-1 *et seq*. of this code, but only to the extent the amount is not allowable as a deduction when arriving at the taxpayer's federal adjusted gross income for the taxable year.

(b) Modification for recipients. — For taxable years beginning on or after January 1, 2026, in addition to the amounts authorized to be subtracted from federal adjusted gross income pursuant to §11-21-12(c) of this code there shall be subtracted an amount equal to a West Virginia taxpayer's receipt of a contribution to a voluntary portable benefits plan for the taxable year in which the payment is made, in accordance with §21-18-1 *et seq*. of this code, but only to the extent the amount is includable when arriving at the taxpayer's federal adjusted gross income for the taxable year.