WEST VIRGINIA CODE: §11-21-72

§11-21-72. Information statement for employee.

Every employer required to deduct and withhold tax under this article from the wages of an employee, or who would have been required so to deduct and withhold tax if the employee had claimed no more than one withholding exemption, shall furnish to each such employee in respect of the wages paid by such employer to such employee during the calendar year on or before February 15 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on the date on which the last payment of the wages is made, a written statement as prescribed by the Tax Commissioner showing the amount of wages paid by the employer to the employee, the amount deducted and withheld as tax, and such other information as the Tax Commissioner shall prescribe.

WV Legislature