WEST VIRGINIA CODE: §11-21-75

§11-21-75. Employer's liability for withheld taxes.

Every employer required to deduct and withhold tax under this article is hereby made liable for such tax. To the extent not inconsistent with the provisions of this article, all of the provisions of article ten of this chapter and section ninety-two of this article twenty-one, relating to assessment and collection of taxes, and to penalties, additions to tax and interest in respect thereto, shall apply to every employer required to withhold tax under this article. For such purposes any amount required to be withheld and paid over to the Tax Commissioner shall be considered the tax of the employer. Any amount of tax actually deducted and withheld under this article shall be held to be a special fund in trust for the Tax Commissioner. No employee shall have any right of action against his employer in respect to any moneys deducted and withheld from his wages and paid over to the Tax Commissioner in compliance or in intended compliance with this article.

WV Legislature