WEST VIRGINIA CODE: §11-24-6D

§11-24-6d. Additional modification related to voluntary portable benefits plans.

For taxable years beginning on or after January 1, 2026, in addition to the amounts authorized to be subtracted from federal taxable income pursuant to §11-24-6(c) of this code, there shall be subtracted from federal taxable income 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 taxable income for the taxable year.

WV Legislature