WEST VIRGINIA CODE: §15-2A-15

§15-2A-15. Exemption from taxation, garnishment and other process; exception for certain qualified domestic relations orders.

The moneys in the fund and the right of a member or retirant to a retirement allowance, to the return of contributions or to any benefit under the provisions of this article are hereby exempt from any state or municipal tax; are not subject to execution, garnishment, attachment or any other process whatsoever except that the benefits or contributions under this system are subject to "qualified domestic relations orders" as that term is defined in Section 414(p) of the Internal Revenue Code with respect to governmental plans; and are unassignable except as is provided in this article.

WV Legislature