WEST VIRGINIA CODE: §15-2A-16

§15-2A-16. Fraud; penalties.

Any person who knowingly makes any false statement or who falsifies or permits to be falsified any record or records of the retirement system in any attempt to defraud that system is guilty of a misdemeanor, and, upon conviction, shall be punished by a fine not to exceed \$1,000, or confinement in the county jail not to exceed one year or both.