WEST VIRGINIA CODE: §15-2A-6

§15-2A-6. Retirement; commencement of benefits.

(a) A member may retire with full benefits upon attaining the age of 50 and completing 25 or more years of service or attaining the age of 52 and completing 20 years or more of service by filing with the board his or her voluntary application in writing for retirement. A member who is less than age 52 may retire upon completing 20 years or more of service: *Provided*, That he or she will receive a reduced benefit that is of equal actuarial value to the benefit the member would have received if the member deferred commencement of his or her accrued retirement benefit to the age of 52.

(b) When the board retires a member with full benefits under the provisions of this section, the board, by order in writing, shall make a determination that the member is entitled to receive an annuity equal to two and three-fourths percent of his or her final average salary multiplied by the number of years, and fraction of a year, of his or her service at the time of retirement: *Provided*, That beginning July 1, 2019, the member is entitled to receive an annuity equal to three percent of his or her final average salary multiplied by the number of years, and fraction of a year, of his or her service at the time of retirement: *Provided, however*, That the amendments to this subsection enacted during the regular session of the Legislature, 2019, apply to current retirants. Any annuity calculated pursuant to the provisions of this subsection are subject to reduction if necessary to comply with the maximum benefit provisions of Section 415 of the Internal Revenue Code and §15-2A-6a of this code. The retirant's annuity shall begin the first day of the calendar month following the month in which the member's application for the annuity is filed with the board on or after his or her attaining age and service requirements and termination of employment.

(c) In no event may the provisions of §5-16-13 of this code be applied in determining eligibility to retire with either a deferred or immediate commencement of benefit.

(d) A member shall receive service credit for any disability service.

WV Legislature