WEST VIRGINIA CODE: §16-5V-5

§16-5V-5. Article to be liberally construed; supplements federal Social Security; federal qualification requirements.

(a) The provisions of this article shall be liberally construed so as to provide a general retirement system for emergency medical services officers, county firefighters, or 911 personnel eligible to retire under the provisions of this plan. Nothing in this article may be construed to permit a county to substitute this plan for federal Social Security now in force in West Virginia.

(b) The board shall administer the plan in accordance with its terms and may construe the terms and determine all questions arising in connection with the administration, interpretation and application of the plan. The board may sue and be sued, contract and be contracted with and conduct all the business of the system in the name of the plan. The board may employ those persons it considers necessary or desirable to administer the plan. The board shall administer the plan for the exclusive benefit of the members and their beneficiaries subject to the specific provisions of the plan.

(c) The plan is intended to meet the federal qualification requirements of Section 401(a) and related sections of the Internal Revenue Code as applicable to governmental plans. Notwithstanding any other provision of state law, the board shall administer the plan to fulfill this intent for the exclusive benefit of the members and their beneficiaries. Any provision of this article referencing or relating to these federal qualification requirements is effective as of the date required by federal law. The board may propose rules for promulgation and amend or repeal conflicting rules in accordance with the authority granted to the board pursuant to §5-10D-1 of this code to assure compliance with the requirements of this section.

(d) The board shall determine any costs incurred by the board attributable to the voluntary transfer of members of the Public Employees Retirement System to the plan pursuant to the provisions of §16-5V-6c and §16-5V-6d of this code. These costs include the cost to make necessary modifications to the existing line of business computer system, and any personnel costs, including employee benefits. The board shall determine the pro rata share of each participating public 911 employer liable for these costs pursuant to this article. Each participating 911 employer shall pay the board its pro rata share. The board is authorized to receive funds from the participating public 911 employers as required by this section for purposes of paying costs as set forth in this article.

WV Legislature