WEST VIRGINIA CODE: §18-7A-13B

§18-7A-13b. Option of certain present members to elect between state and federal retirement systems; payment of contributions to federal system.

Notwithstanding any other provision of this article to the contrary, any present member of the retirement system who as an employee of the board of Governors in the cooperative extension service of West Virginia University holds a federal appointment, making him eligible for membership in the federal civil service retirement system, shall have an option to terminate his membership in the state Teachers Retirement System at any time within twelve months after the effective date hereof, or to continue his membership if he so desires. If he elects to terminate his membership, he shall be entitled to withdrawal benefits similar to those that are provided in section twenty-three of this article for members who withdraw from service prior to retirement, and he shall be required to join the federal civil service retirement system. Any future employee in the cooperative extension service who is eligible for membership in the federal civil service retirement system shall be required to join that system, and shall be ineligible for membership in the state Teachers Retirement System during such period of employment. Should employment cease with the cooperative extension service of West Virginia University and the employee assumes a position that subjects him to membership in the Teachers Retirement System, he shall receive service credit for each year served in the cooperative extension service and within this state providing: (1) That the member pays to the system a contribution equal to the amount he contributed during his first full year of current employment, times the number of years for which credit is granted, plus interest at a rate equal to that established by the retirement board for the purchase of service as a teacher in the employment of the federal government, and (2) that such years of service for which he receives credit hereunder have not and will not, in the future, be used to obtain or enhance a retirement benefit from any other retirement system whatsoever, including the federal civil service retirement system.

The board of Governors shall have the authority and shall be required to withhold from each salary payment due any employee in the cooperative extension service, who is a member of the federal civil service retirement system, the amount of the contribution he is required to make to the federal treasury for such membership. Upon proper requisition of the board, the Auditor shall periodically issue a warrant payable to the treasurer of the United States for the total membership contributions so withheld from the salaries of all employees in the cooperative extension service.