# WEST VIRGINIA CODE: §18-7A-15

**§18-7A-15. Collection of membership contributions.**

Each employer shall each month deduct six percent from the salary of each employee who is a member of the retirement system, in an amount not to exceed the amount named in §18-7A-14 of this code, and shall at the end of each month remit to the retirement board the amounts so deducted, and shall transmit therewith a list of all new members employed and the name and number of members transferring from another county. At such times as the retirement board may deem advisable each employer shall report to the retirement board the total amount so deducted from the salary of each employee. The monthly payments which members would receive from employers as compensation for service in the absence of this article shall be decreased by the amount of the contribution due hereunder.

Each employer shall be held accountable for the sum composing the contributions made by its member employees. Whenever any county board of education or electing charter school fails to make timely remittance of the member contributions deducted as provided in this section, the retirement board may take such steps as are necessary and authorized pursuant to § 5-10D-13 of this code.

WV Legislature