WEST VIRGINIA CODE: §18-7A-26T

§18-7A-26t. One-time supplement for certain annuitants effective July 1, 2006.

(a) A one-time supplement to retirement benefits of three percent shall be provided to all retirees that are age seventy or older and have been annuitants for at least five consecutive years as of July 1, 2006, and beneficiaries of deceased members who would have been at least seventy years of age or older and have been annuitants for at least five consecutive years as of July 1, 2006.

(b) The one-time supplement provided in this section applies only to members who have retired at least five years prior to July 1, 2006, or, if applicable, to beneficiaries of deceased members who have been receiving benefits under the retirement system at least five years prior to July 1, 2006: Provided, That the supplement provided herein is subject to any applicable limitations thereon under Section 415 of the Internal Revenue Code of 1986, as amended.

WV Legislature