

## WEST VIRGINIA CODE: §18-7A-30

### **§18-7A-30. Exemption from taxation, garnishment and other process; exception for qualified domestic relations order.**

The moneys in the various funds and the right of a member to a retirement allowance, to the return of contributions, or to any benefit under the provisions of this article, are hereby exempt from municipal tax; shall not be subject to execution, garnishment, attachment or any other process whatsoever except that any benefits or contributions under this system shall be subject to "qualified domestic relations orders" as that term is defined in Section 414(p) of the Internal Revenue Code with respect to governmental plans; and shall be unassignable except as is provided in this article.