WEST VIRGINIA CODE: §18-9A-24

§18-9A-24. Foundation allowance for Public Employees Insurance Fund.

(a) The allowance to the Public Employees Insurance Agency for school employees shall be made in accordance with the following: The number of individuals employed by county boards as professional educators pursuant to section four of this article, plus the number of individuals employed by county boards as service personnel pursuant to section five of this article, plus the number of individuals employed by county boards as professional student support personnel pursuant to section eight of this article, multiplied by the average premium rate for all county board of education employees established by the Public Employees Insurance Agency Finance Board. The average premium rate for all county board of education employees shall be incorporated into each financial plan developed by the Finance Board in accordance with section five, article sixteen, chapter five of this code. The premiums shall include any proportionate share of retirees subsidy established by the Finance Board and the difference, if any, between the previous year's actual premium costs and the previous year's appropriation, if the actual cost was greater than the appropriation. The amount of the allowance provided in this subsection shall be paid directly to the West Virginia Public Employees Insurance Agency. Each county board shall reflect its share of the payment as revenue on its financial statements to offset its expense for the employer annual required contribution, as defined in article sixteen-d, chapter five of this code.

(b) Notwithstanding any other provision of section six, article sixteen-d, chapter five of this code to the contrary, any amount of employer annual required contribution allocated and billed to county boards on or after July 1, 2012, and any amount of the employer annual required contribution allocated and billed to the county boards prior to that date for employees who are employed as professional employees within the limits authorized by section four of this article, employees who are employed as service personnel within the limits authorized by section five of this article, and employees who are employed as professional student support personnel within the limits authorized by section eight of this article, shall be charged to the state: Provided, That nothing in this subsection requires any specific level of funding by the Legislature in any particular year: Provided, however, That charging specified amounts to the state pursuant to this section is not to be construed as creating an employer employee relationship between the State of West Virginia and any employee under the employ of a county board or as creating a liability of the state.

(c) County boards are liable for the employer annual required contribution allocated and billed to the county boards on or after July 1, 2012, and any amount of the employer annual required contribution allocated and billed to the county boards prior to that date for individuals who are employed as professional employees above and beyond those authorized by section four of this article, individuals who are employed as service personnel above and beyond those authorized by section five of this article and individuals who are employed as professional student support personnel above and beyond those authorized by section eight

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of this article. For each such employee, the county board shall forward to the Public Employees Insurance Agency an amount equal to the average premium rate established by the finance board in accordance with subsection (a) of this section: Provided, That the county board shall pay the actual employer premium costs for any county board employee paid from special revenues, federal or state grants, or sources other than state general revenue or county funds.

(d) Prior to July 1, 1995, nothing in this article shall be construed to limit the ability of county boards to use funds appropriated to county boards pursuant to this article to pay employer premiums to the Public Employees Insurance Agency for employees whose positions are funded pursuant to this article. Funds appropriated to county boards pursuant to this article shall not be used to pay employer premiums for employees of such boards whose positions are not, or will not be within twenty months, funded by funds appropriated pursuant to this article.

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