WEST VIRGINIA CODE: §21-19-1

§21-19-1. Legislative findings.

The Legislature hereby finds:

(1) As of the effective date of this act, there are more than 90,000 independent contractors in West Virginia. Nationally, a substantial majority of independent contractors prefer their independent work arrangement over traditional employment, citing autonomy, flexibility, and control over their schedules;

(2) Under current law, hiring entities are generally prohibited from providing employment-based benefits to independent contractors without risking the reclassification of those workers as employees;

(3) Many independent contractors lack access to affordable benefits through traditional employment channels, spousal coverage, or public programs. For many, private market alternatives remain prohibitively expensive; and

(4) Establishing a portable benefit plan would provide tax incentives for hiring entities as contributions are deductible business expenses, and enhance financial stability for independent contractors, as contributions would not be included in their gross income.

WV Legislature