

# WEST VIRGINIA CODE: §21-19-3

## §21-19-3. Administration.

(a) Any person or entity, whether public or private, including an internet or application-based company, may voluntarily contribute funds to a portable benefit account, as set forth in this article, for an independent contractor who resides in West Virginia or who performs actual work in West Virginia.

(b) Contributions to a portable benefit account may be made using the funds of the hiring party, or a percentage of funds withheld from the compensation owed to the independent contractor, or both.

(c) A percentage of funds may be withheld only if the following conditions are met:

- (1) The withholding of compensation is expressly agreed to in writing;
- (2) The written agreement is clear, unambiguous, and prominently displayed either in a work contract or a separate invoice;
- (3) The withholdings are voluntary and require the independent contractor to opt-in; and
- (4) The independent contractor may choose to opt-out for such withholdings at any time.