WEST VIRGINIA CODE: §21A-1A-15

§21A-1A-15. Employer.

"Employer" means:

(1) Any employing unit which is or becomes a liable employer under any federal unemployment tax act;

(2) Any employing unit which has acquired or acquires the organization, trade or business, or substantially all the assets thereof, of an employing unit which at the time of such acquisition was an employer subject to this chapter;

(3) For the effective period of its election pursuant to section three, article five of this chapter, any employing unit which has elected to become subject to this chapter;

(4) Any employing unit which: (A) In any calendar quarter in either the current or preceding calendar year paid for service in employment wages of $1,500 or more; or (B) for some portion of a day in each of twenty different calendar weeks, whether or not the weeks were consecutive, in either the current or the preceding calendar year had in employment at least one individual (irrespective of whether the same individual was in employment in each day) except as provided in subdivisions (7) and (8) of this section;

(5) Any employing unit for which service in employment, as defined in subdivision (9), section sixteen of this article, the definition of "employment" in this article is performed;

(6) Any employing unit for which service in employment, as defined in subdivision (10), section sixteen of this article, the definition of "employment" in this article is performed;

(7) Any employing unit for which agricultural labor, as defined in subdivision (12), section sixteen of this article, the definition of "employment" is performed; or

(8) Any employing unit for which domestic service in employment, as defined in subdivision (13), section sixteen of this article, the definition of "employment" is performed.

WV Legislature