WEST VIRGINIA CODE: §21A-5-18

§21A-5-18. Priorities.

(1) In the event of any distribution of an employer's assets pursuant to an order of the court under a law of this state, payments then or thereafter due and interest allowable thereon shall be paid in full prior to all other claims except taxes and claims for wages. Wage claims in excess of $250 per claimant or earned more than six months before the commencement of the proceeding, shall not be entitled to priority.

(2) In the event of an employer's adjudication in bankruptcy, judicially confirmed extension proposal, or composition, under the Federal Bankruptcy Act of one thousand eight hundred ninety-eight, as amended, claims for payments then or thereafter due and interest thereon, which have not been reduced to lien, shall be entitled to such priority as is provided in said bankruptcy act for taxes due any state of the United States.

WV Legislature