

WEST VIRGINIA CODE: §21A-5-4a

§21A-5-4a. Voluntary payments.

An employer may make voluntary payments under such regulations as the commissioner may prescribe, in addition to the required payments, and such voluntary payments shall be credited to the employer's account in the same manner and under the same conditions as the required payments. Any payment so made shall not be considered a prepayment of any future payment required nor can such payment be refunded under any condition.