WEST VIRGINIA CODE: §21A-5-5

§21A-5-5. Rate of contribution.

(a) On or after January 1, 1941, an employer shall make payments to the unemployment compensation fund equal to two and seven-tenths percent of wages paid by him or her with respect to employment during each calendar year beginning with the calendar year 1941, subject, however, to other provisions of this article; except that on and after January 1, 1972, each employer subject to this chapter shall pay contributions at the rate of one and five-tenths percent of wages paid by him or her with respect to employment during each calendar year until he or she has been an employer for not less than 36 consecutive months ending on the computation date; thereafter, his or her contribution rate shall be determined in accordance with the provisions of section ten of this article.

(b) On and after July 1, 1981, each employer subject to this chapter shall pay contributions at the rate of two and seven-tenths percent of wages paid by him or her with respect to employment during each calendar year until he or she has been an employer for not less than

36 consecutive months ending on the computation date; thereafter, his or her contribution rate shall be determined in accordance with the provisions of §21A-5-10 of this code.

(c) Notwithstanding any other provision of this chapter to the contrary, on or after July 1, 1981, any foreign corporation or business entity engaged in the construction trades shall pay contributions at the rate of seven and five-tenths percent of wages paid by him or her with respect to employment during each calendar year until he or she has been an employer for not less than thirty-six consecutive months ending on the computation date; thereafter, his or her contribution rate shall be determined in accordance with the provisions of §21A-5-10 of this code.

(d) Effective July 1, 2026, the otherwise applicable unemployment contribution rate for each employer liable for contributions under this chapter shall be reduced by seven percent, except that such contribution rate shall not be less than zero.

WV Legislature