

WEST VIRGINIA CODE: §21A-8-1

§21A-8-1. Establishment.

There is hereby established as a special fund, separate and apart from all public moneys or funds of the state, an Unemployment Compensation Fund. The fund shall consist of:

- (1) All payments collected under this chapter.
- (2) Interest earned upon money in the fund.
- (3) Property or securities acquired through the use of the fund.
- (4) Earnings of such property or securities.
- (5) Amounts transferred from the Employment Security Special Administration Fund.
- (6) Any moneys loaned to the fund pursuant to section sixteen of this article.
- (7) Any moneys received from the federal unemployment account in the Unemployment Trust Fund in accordance with Title XII of the Social Security Act, as amended.

All money in the funds shall be mingled and undivided.

Any interest required to be paid on advances under Title XII of the Social Security Act, as amended, shall be paid by the date on which such interest is due. No interest shall be paid directly or indirectly from amounts in the Unemployment Compensation Trust Fund.