WEST VIRGINIA CODE: §21a-5-3B

§21A-5-3b. Financing benefits paid to employees of governmental entities; liability of governmental entities for payments.

Benefits paid to employees of governmental entities referred to in paragraph (B), subdivision (9), section sixteen, article one-a of this chapter, shall be financed in the same manner and in accordance with the provisions of section three-a, article five of this chapter; except that for extended benefits reimbursement shall be one hundred percent of the benefits paid.

Any governmental entity which, pursuant to the provisions of this chapter, is, or becomes, subject to this chapter, is liable for payments and shall pay contributions in accordance with the provisions of this article and of this chapter, unless it elects to make payments in lieu of contributions as set forth in section three-a.

Governmental entities electing to make payments in lieu of contributions are liable for the full amount of extended benefits paid for weeks of unemployment.

WV Legislature