WEST VIRGINIA CODE: §21a-6-1C

§21A-6-1c. Voluntary withholding program.

(a) An individual filing a new claim for unemployment compensation shall, at the time of filing the claim, be advised by the appropriate bureau employee that:

(1) Unemployment compensation is subject to federal and state income tax;

(2) Requirements exist pertaining to estimated tax payments;

(3) The individual may elect to have federal and state income tax deducted and withheld from the individual's payment of unemployment compensation at the appropriate federal and state withholding rate; and

(4) The individual may change a previously elected withholding status.

(b) Amounts deducted and withheld from unemployment compensation shall remain in the unemployment fund until transferred to the appropriate federal or state taxing authority as payment of income tax.

(c) The commissioner shall follow all procedures specified by the United States Department of Labor, federal Internal Revenue Service and the West Virginia State Tax Division pertaining to the deducting and withholding of income tax.

(d) Amounts shall be deducted and withheld in accordance with the priorities established in rules developed by the commissioner.

(e) Effective date. -- The amendments made to this section regarding withholding for state income tax shall be effective for payments made on and after January 1, 2010.

WV Legislature