WEST VIRGINIA CODE: §38-7-7

§38-7-7. What property may be attached.

Every attachment issued under the provisions of this article may be levied upon any estate, real or personal, of the defendant named therein, or so much thereof as is sufficient to pay the amount for which it issues: Provided, That funds on deposit in an individual retirement account (IRA) including a simplified employee pension (SEP) in the name of the defendant are exempt from attachment: Provided, however, That such amount shall be exempt only to the extent it is not, or has not been, subject to an excise or other tax on excess contributions under section 4973 and/or section 4979 of the Internal Revenue Code of 1986, or any successor provisions, regardless of whether such tax is or has been paid.

WV Legislature