WEST VIRGINIA CODE: §5-10-3A

§5-10-3a. Article to be liberally construed; supplements federal social security; federal qualification requirements.

(a) The provisions of this article shall be liberally construed so as to provide a general retirement system for the employees of the state herein made eligible for such retirement: Provided, That nothing in this article shall be construed as permitting any governmental unit, its officers or employees to substitute the retirement plan herein authorized for federal social security now in force in West Virginia.

(b) The purpose of this article is to provide a state pension plan which supp006Cements the federal social security pension plan now in force and heretofore authorized by law for members of this retirement system.

(c) The retirement system is intended to meet the federal qualification requirements of Section 401(a) and related sections of the Internal Revenue Code as applicable to governmental plans. Notwithstanding any other provision of state law, the board shall administer the retirement system to fulfill this intent for the exclusive benefit of the members and their beneficiaries. Any provision of this article referencing or relating to such federal tax qualification requirements shall be effective as of the date required by federal law. The board may promulgate rules and amend or repeal conflicting rules in accordance with the authority granted to it pursuant to section one, article ten-d of this chapter to assure compliance with this section.

WV Legislature