WEST VIRGINIA CODE: §5-10B-8

§5-10B-8. Federal and state income tax.

Notwithstanding any other provision of this article or any other provision of law to the contrary, any compensation deferred under any deferred compensation plan shall not be subject to any federal, state or municipal income tax nor shall any amount of compensation deferred be included for the purposes of computation of any such income tax withheld on behalf of any employee.

WV Legislature