WEST VIRGINIA CODE: §5-10C-5

§5-10C-5. Savings clause.

In enacting this article, it is the intent of the Legislature that the retirement plan created pursuant to this article and those created pursuant to §5-10-1 *et seq.*; §7-14D-1 *et seq.*; §8-22A-1 *et seq.*; §15-2-1 *et seq.*; §18-7A-1 *et seq.*; §51-9-1 *et seq.*; §18-23-4a; §8-22-16; §18-7B-1 *et seq.*; §15-2A-1 *et seq.*; §16-5V-1 *et seq.*; and §20-18-1 *et seq*. of this code qualify under Section 401 of the Internal Revenue Code of 1986, as amended, and that the member contributions picked up by the participating public employer qualify under Subsection (h), Section 414 of the Internal Revenue Code of 1986, as amended. If the United States Internal Revenue Service does not approve of certain sections or phraseology of certain sections of this article as being in compliance with the statutes or regulations governing the Internal Revenue Service, the respective boards of trustees, in the adoption of the deferred compensation plan, shall adopt the terminology with respect to those sections that comply with the statutes or regulations governing the Internal Revenue Service.

WV Legislature