WEST VIRGINIA CODE: §5-10D-12

§5-10D-12. Employer reporting requirements; payments by electronic funds transfer.

(a) Pursuant to its responsibility as a regulatory body, the Consolidated Public Retirement Board shall collect all information regarding individuals employed with a participating public employer of a retirement system administered pursuant to this article necessary to ensure compliance with retirement plan provisions. All participating public employers of a public retirement system administered pursuant to this article shall promptly report all individuals employed with the participating public employer to the board and include information regarding the individual including, but not limited to, the individual's name, Social Security number, gross salary or compensation, rate of pay, hours or days worked or paid, type of pay (salary, hourly or per diem), employment contract period, job title, permanent or temporary employment, full-time or part-time employment, scheduled hours and benefit eligibility.

(b) All participating public employers of a public retirement system administered pursuant to this article shall remit all retirement contributions and fees owed to the Consolidated Public Retirement Board by electronic funds transfer beginning July 1, 2024. Failure to comply will result in a $300 surcharge for each paper check submission. The executive director of the board or his or her designee may waive the surcharge on an emergency basis or for an extenuating circumstance.

WV Legislature