WEST VIRGINIA CODE: §5-10D-13

§5-10D-13. Withholding state and county money to satisfy delinquencies.

(a) If any employer participating in a retirement plan administered by the Consolidated Public Retirement Board pursuant to §5-10D-1 *et seq*. of this code fails to make any payment due to the retirement system for a period of 60 days after the payment is due, the participating employer is delinquent, and the delinquency shall be certified by the Consolidated Public Retirement Board to the State Auditor, the county commission of the county in which the participating employer is located, and the sheriff of the county in which the participating employer is located. If any participating employer becomes delinquent as provided in this section, the State Auditor, county commission, or sheriff is authorized and directed to withhold any money due the participating employer by the state or county until the delinquency, together with interest thereon, is satisfied. The rate of interest applicable to the delinquency shall be the actuarial interest rate assumption as approved by the Consolidated Public Retirement Board for completing the actuarial valuation for the plan year immediately preceding the first day of the plan year in which the delinquency payment is made, compounded daily, and the minimum interest charge is $50. The money withheld by the State Auditor, county commission, or sheriff shall be paid to the applicable retirement system on behalf of the participating employer.

(b) The Consolidated Public Retirement Board shall provide notice to the participating employer 30 days prior to certifying delinquency under this section.

WV Legislature