WEST VIRGINIA CODE: §5-10D-6A

§5-10D-6a. Voluntary election by eligible retired public safety officers to have amounts from eligible retirement plan distributed to pay for qualified health insurance premiums.

(a) Any eligible retired public safety officer who is a participant or member under any eligible retirement plan administered by the board may voluntarily elect to have amounts from an eligible retirement plan distributed to the eligible retired public safety officer in order to pay for his or her qualified health insurance premiums directly to his or her insurance provider. Alternatively, any eligible retired public safety officer who is a participant or member under any eligible retirement plan administered by the board may voluntarily elect to have amounts from an eligible retirement plan deducted and paid by the board directly to the West Virginia Public Employees Insurance Agency in order to pay for qualified health insurance premiums owed by the eligible retired public safety officer. Such election shall be made in writing, in a form and manner authorized by the board, and shall be consistent with the provisions of §402(l)(6) of the Internal Revenue Code as it may be amended from time to time. Said election shall be effective for all tax years of the eligible retired public safety officer after the election is made, unless and until otherwise terminated by the eligible retired public safety officer in writing and in a form and manner authorized by the board: *Provided*, That any election currently on file with the board and in effect shall be deemed effective for all tax years after the election was made until terminated by the eligible retired public safety officer in writing and in a form and manner authorized by the board.

(b) The definitions of the following terms contained in §402(l)(4) of the Internal Revenue Code, as it may be amended from time to time, shall apply for purposes of this section:

(1)"Eligible retirement plan";

(2)"Eligible retired public safety officer";

(3)"Public safety officer"; and

(4)"Qualified health insurance premiums".

(c) The amount which a participant or member may elect to have distributed pursuant to subsection (a) of this section shall not exceed $3,000 per taxable year of the participant or member (or such other limitation amount as is specified in §402(l)(2) of the Internal Revenue Code, as it may be amended or as the limitation may be adjusted from time to time) and any amounts so elected to be distributed shall be paid by the board or the eligible retired public safety officer directly to the provider in payment of the qualified health insurance premiums. "Qualified health insurance premiums" includes premiums for certain accident or health insurance plans and certain long-term care insurance contracts.

WV Legislature

(d) For purposes of this section, all eligible retirement plans administered by the board shall be treated as a single plan.

WV Legislature