

WEST VIRGINIA CODE: §5-7-2

§5-7-2. Definitions.

For the purposes of this article:

- (a) The term "wages" means all remuneration for employment as defined herein, including the cash value of all remuneration paid in any medium other than cash, except that the term may not include that part of the remuneration which, even if it were paid for "employment" within the meaning of the Federal Insurance Contributions Act, would not constitute "wages" within the meaning of that act.
- (b) The term "employment" means any service performed by an employee in the employ of the state, or any political subdivision thereof, or any instrumentality of either, for the employer, except service which in the absence of an agreement entered into under this article would constitute "employment" as defined in section two hundred nine of the Social Security Act.
- (c) The term "employee" includes an officer of the state, or one of its political subdivisions or instrumentalities, or members of the State Legislature and part-time employees of the State Legislature.
- (d) The term "state agency" means the State Auditor.
- (e) The term "federal agency" means in each case a federal officer, department or agency as is charged on behalf of the federal government, by or under the applicable federal law, with the particular federal functions referred to in this article in connection with that term.
- (f) The term "political subdivision" includes any county, municipal corporation or school district.
- (g) The term "instrumentality", when referring to an instrumentality of a state or political subdivision, includes only a legal entity which is separate and distinct from the state or the subdivision and whose employees are not by virtue of their relation to the entity employees of the state or such subdivisions.
- (h) The term "applicable federal law" refers to provisions of federal law, including federal regulations and requirements issued pursuant thereto, if and when enacted, as provided for extending the benefits of Title II of the Social Security Act to employees of states, political subdivisions and their instrumentalities.
- (i) The term "Social Security Act" means the act of Congress approved August 14, 1935, chapter five hundred thirty-one, forty-nine statutes six hundred twenty, officially cited as the "Social Security Act", as the act has been and may, from time to time, be amended.

(j) The term "Federal Insurance Contributions Act" means subchapter A, chapter nine of the federal Internal Revenue Code as the code has been and may, from time to time, be amended.