WEST VIRGINIA CODE: §5-7-3

§5-7-3. Federal-state agreement; interstate agreements.

(a) The state agency, with the approval of the Governor, is hereby authorized upon enactment of applicable federal law, to enter on behalf of the state into an agreement with the federal agency, consistent with the terms and provisions of this article, for the purpose of extending the benefits of the federal old-age and survivors insurance system to employees of the state or any political subdivision thereof, or of any instrumentality of any one or more of the foregoing, with respect to services specified in such agreement, which constitute "employment" as defined in section two of this article. Such agreement may contain such provisions relating to coverage, benefits, contributions, effective date, modification and termination of the agreement, administration, and other appropriate provisions as the state agency and federal agency shall agree upon, but, except as may be otherwise required by or under applicable federal law as to the services to be covered, such agreement shall provide in effect that:

(1) Benefits will be provided for employees whose services are covered by the agreement, and their dependents and survivors, on the same basis as though such services constituted employment within the meaning of Title II of the Social Security Act.

(2) The state will pay to the federal agency, at such time or times as may be prescribed by the applicable federal law or by regulation of the federal agency, contributions with respect to wages, as defined in section two of this article, equal to the sum of the taxes which would be imposed by sections one thousand four hundred and one thousand four hundred ten of the Federal Insurance Contributions Act if the services covered by the agreement constituted employment within the meaning of that act.

(3) Such agreement shall be effective with respect to services in employment covered by the agreement performed after a date specified therein but shall in no event cover any such services performed prior to January first, 1951.

(4) All services which constitute employment as defined in section two and are performed in the employ of the state by employees of the state, shall be covered by the agreement.

(5) All services which (a) constitute employment as defined in section two (b) are performed in the employ of a political subdivision or in the employ of an instrumentality of either the state or a political subdivision, and (c) are covered by a plan which is in conformity with the terms of the agreement and has been approved by the state agency under section five, shall be covered by the agreement.

(b) The state agency is hereby authorized to enter on behalf of the state into an agreement, consistent to the extent practicable with the terms and provisions of this article, with the appropriate agency or agencies of any other state or states and with the federal agency,

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whereby the benefits of the federal old-age and survivors insurance system shall be extended to employees of any instrumentality jointly created by this state and such other state or states.

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