WEST VIRGINIA CODE: §5-7-4

§5-7-4. Contributions by state employees.

(a) Every employee of the state whose services are covered by an agreement entered into under section three shall be required to pay for the period of such coverage, into the contribution fund established by section six, contributions, with respect to wages, as defined in section two of this article, equal to the amount of tax which would be imposed by section one thousand four hundred of the Federal Insurance Contributions Act if such services constituted employment within the meaning of that act. Such liability shall arise in consideration of the employee's retention in the service, or his entry upon such service, after the enactment of this article.

(b) The contribution imposed by this section shall be collected by the state by deducting the amount of the contribution from wages as and when paid, but failure to make such deduction shall not relieve the employee from liability for such contribution.

(c) If more or less than the correct amount of the contribution imposed by this section is paid or deducted with respect to any remuneration, proper adjustments, or refund if adjustment is impracticable, shall be made, without interest, in such manner and at such times as the state agency shall prescribe.

WV Legislature