WEST VIRGINIA CODE: §61-10-20

§61-10-20. Failure of employers to provide certain benefits for employees.

(a) In addition to any other penalty or punishment otherwise prescribed by law, any employer who is party to an agreement to pay or provide benefits or wage supplements and who without reasonable justification willfully fails or refuses to pay the amount or amounts necessary to provide the benefits or furnish the supplements within 30 days after the payments are required to be made, is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $100 nor more than $500. When the employer is a corporation, the president, secretary, treasurer or officer exercising responsibility for the nonpayment is guilty of the offense prohibited by this section.

(b) Any person who is responsible for ensuring that an entity complies with the requirements of a retirement plan administered by the Consolidated Public Retirement Board pursuant to §5-10D-1 et seq. of this code, who knowingly and willfully fails to make employee or employer contributions to the retirement plan for a period of 60 days after the payment is due is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than $100 nor more than $500 or shall be confined in jail for not more than six months, or both fined and confined.

(c) Conviction of a violation of subsection (b) of this section is prima facie evidence of official misconduct.

WV Legislature