WEST VIRGINIA CODE: §7-14D-25

§7-14D-25. Exemption from taxation, garnishment and other process; exception for certain qualified domestic relations orders.

The moneys in the fund and the right of a member, spouse or other beneficiary to benefits under this article, to the return of contributions, or to any retirement, death or disability payments under the provisions of this article, are exempt from any state or municipal tax; are not subject to execution, garnishment, attachment or any other process whatsoever with the exception that the benefits or contributions under the system shall be subject to "qualified domestic relations orders" as that term is defined in Section 414(p) of the Internal Revenue Code with respect to governmental plans, and are unassignable except as is provided in this article.

WV Legislature