WEST VIRGINIA CODE: §8-22-12

§8-22-12. Individual accounts; actuarial data; tables.

The board of trustees shall maintain an individual account with each member, showing the amount of the member's contributions and the interest accumulations thereon. It shall collect and keep in convenient form such data as may be necessary for the preparation of the required mortality and service tables, and for the compilation of such other information as may be needed for the actuarial valuation of the fund. The board of trustees shall adopt appropriate tables for the purpose of evaluating and computing retirement, disability and death allowances.