WEST VIRGINIA CODE: §8-22-25B

§8-22-25b. Right to benefits not subject to execution, etc.; assignments prohibited; deductions for group insurance; setoffs for fraud; exception for certain domestic relations orders; assets exempt from taxes.

The right of a person to any benefit provided in this article shall not be subject to execution, attachment, garnishment, the operation of bankruptcy or insolvency laws, or other process whatsoever, nor shall any assignment thereof be enforceable in any court except that the benefits or contributions under municipal policemen's pension and relief funds and firemen's pension and relief funds shall be subject to "qualified domestic relations orders" as that term is defined in Section 414(p) of the Internal Revenue Code as applicable to governmental plans: *Provided*, That should a member be covered by a group insurance or prepayment plan participated in by a participating municipality, and should he or she be permitted to, and elect to, continue such coverage as a retirant, he or she may authorize the board of trustees to have deducted from his or her retirement pension the payments required of him or her to continue coverage under such group insurance or prepayment plan: *Provided, however*, That a participating municipality shall have the right of setoff for any claim arising from embezzlement by, or fraud of, a member, retirant or beneficiary. The assets of the retirement system are exempt from state, county and municipal taxes.

WV Legislature