



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

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Office of West Virginia
Secretary Of State

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE RULE AUTHORIZED
BY THE WEST VIRGINIA LEGISLATURE**

AGENCY: Auditor TITLE-SERIES: 155-03
RULE TYPE: Legislative Amendment to Existing Rule: Yes Repeal of existing rule: No
RULE NAME: Standards for Voluntary Payroll Deductions
CITE STATUTORY AUTHORITY: 12-3-13b

The above rule has been authorized by the West Virginia Legislature.

Authorization is cited in (house or senate bill number) SB361

Section 64-9-5 Passed On 3/11/2023 12:00:00 AM

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

March 31, 2023

This rule shall terminate and have no further force or effect from the following date:

August 01, 2028

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Vincent J Smith -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

TITLE 155
LEGISLATIVE RULE
WEST VIRGINIA STATE AUDITOR

SERIES 3
STANDARDS FOR VOLUNTARY PAYROLL DEDUCTIONS

§155-3-1. General.

1.1. Scope. -- This rule authorizes the State Auditor to regulate and grant approval of requests for voluntary payroll deductions from salaries of State officers and employees.

1.2. Authority. -- W. Va. Code §12-3-13b

1.3. Filing Date. -- March 31, 2023

1.4. Effective Date. -- March 31, 2023

1.5. Sunset Provision -- This rule shall terminate and have no further effect August 1, 2028.

§155-3-2. Definitions.

2.1. Bi-weekly Pay Period. -- The two-week pay period at the end of which state officers and employees are paid their salaries and wages due, and which periods are maintained by the wvOASIS and State Auditor's HRM systems.

2.2. Charitable Organization. -- A non-profit organization that solicits monies for a particular cause. The organization must be registered and in good standing with the Secretary of State.

2.3. Commercial Organization. -- A commercial organization or company that offers services to an employee for a premium or fee. The organization must be registered and in good standing with the Secretary of State.

2.4. Net Wages. -- The amount of salary or wages payable to a state officer or employee after all deductions for required tax withholdings, including, but not limited to, federal income taxes, state income taxes, Medicare and social security taxes, voluntary contributions to pre-tax deferred compensation programs, or other required or voluntary deductions.

2.5. Payroll Deduction. -- Any amount subtracted from an employee's salary, either voluntarily or as mandated by the Federal Government, State Government or a Court of appropriate jurisdiction. The term shall not include any amount for union, labor organization, or club dues or fees. Each agency is responsible for entry and maintenance of each payroll deduction and retaining appropriate support for its officers and employees.

§155-3-3. State Auditor's Office Responsibilities

3.1. West Virginia Code §12-3-13b authorizes any officer or employee of the State of West Virginia to request from the Auditor that a voluntary deduction be made from his or her wages for supplemental life and health insurance. It also permits the Auditor to authorize and approve other voluntary deductions.

3.2. Approval by the Auditor of plans or documents submitted by employees for participation in voluntary payroll deductions shall not be construed to impose a fiduciary duty upon either the Auditor or the State of West Virginia. Financial support for participation in the plans shall be drawn from voluntary payroll deductions from participating employees and the voluntary payroll deduction does not create an obligation upon State funds or revenues. Resolution or settlement of disputes or losses between participating employees, associations and organizations offering approved plans shall be handled by the appropriate regulatory agency as designated by law. This rule does not prohibit private actions brought by employee participants against a commercial organization.

§155-3-4. Method of Deductions

4.1. Supplemental health or life insurance. Voluntary deductions for monthly premiums for supplemental health or life insurance will be deducted from a state officer's or employee's net wages in equal installments each bi-weekly pay period, unless otherwise approved by the Auditor.

4.2. Charitable or other voluntary deductions. Charitable or other voluntary deductions will be deducted from a state officer's or employee's net wages in equal installments each bi-weekly pay period, unless otherwise approved by the Auditor.

§155-3-5. Request for Voluntary Deductions

5.1. To request a voluntary deduction for supplemental life and health insurance or approved voluntary other deductions, an officer or employee shall complete a form to be provided by the supplemental life or health insurance organization, other commercial organization, or charitable organization, as accepted by the employee's agency or department, unless a form is otherwise prescribed or required by the Auditor. The Auditor may require such other information that in his or her discretion is needed to support the deduction.

§155-3-6. Method of Determining Eligibility for Voluntary Deductions

6.1. Charitable Organizations

6.1.1. The Auditor may authorize and approve voluntary deductions from a state officer or employee's net wages for contributions to a charitable organization as defined in Subsection 2.2 of this rule: Provided, that the charitable organization has at least 50 state employees enrolled and the enrolled employees are from at least two state agencies, unless otherwise approved by the Auditor.

6.1.2. An eligible charitable organization or a state officer or employee may request that the Auditor make a voluntary deduction for a charitable contribution. If the charitable organization meets the requirements of this rule, the Auditor may process any authorized voluntary deduction for that charitable organization.

6.2. Commercial Organizations

6.2.1. The Auditor may authorize and approve voluntary deductions from a state officer or employee's net wages for the payment of premiums or fees to a commercial organization defined in Subsection 2.3 of this rule: Provided, that the commercial organization has at least fifty state employees enrolled and the enrolled employees are from at least two state agencies, unless otherwise approved by the Auditor.

6.2.2. An eligible commercial organization or a state officer or employee may request that the Auditor make a voluntary deduction for a premium or fee for services. If the commercial organization meets the requirements of this rule, the Auditor may process any authorized voluntary deduction for that commercial organization.

6.3. Other Voluntary Deductions

6.3.1. The Auditor may authorize and approve other voluntary deductions from a state officer or employee's net wages for the payment of other voluntary deductions, to the extent such deductions are not prohibited by law. Provided, that the other voluntary deduction has at least fifty state employees enrolled and the enrolled employees are from at least two state agencies, unless otherwise approved by the Auditor.