

February 16, 2022

Dear Employer,


As of February 15, 2022, West Virginia's Unemployment Trust Fund balance is above \$220 million dollars which under West Virginia Code, Section 21A-1A-28(d), (Threshold Wage) reduces the base wage that you pay quarterly contributions.

Section 21A-1A-28(d) says, in part, "Threshold wage" means the wage amount the employer pays unemployment taxes on for each person in his or her employ during a calendar year. On and after the effective date of the amendment and reenactment of this chapter by the Legislature in 2009, the threshold wage will be \$12,000: Provided, That when the moneys in the unemployment fund reach \$220 million on February 15 of any year, the threshold wage thereafter will be reduced to \$9,000: Provided, however, That each year thereafter the threshold wage shall increase or decrease by the same percentage that the state's average wage increases or decreases.

Accordingly, your wage base will drop from \$12,000 per employee to \$9,000 per employee effective with your first quarter 2022 quarterly filing. Please share this with all parties involved in processing your quarterly contributions.

If you have any questions, please email uctaxunit@wv.gov.

Sincerely,



Scott Adkins
Acting Commissioner