

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**House Bill 5052**

**FISCAL  
NOTE**

By Delegate Toney

[Introduced February 02, 2026; referred to the

Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,  
2 designated §5-10-56, relating to a one-time cost-of-living supplement to retirement  
3 benefits under \$75,000 a year.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 10. WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT ACT.**

**§5-10-56. One-time supplement for certain annuitants effective July 1, 2027.**

1 A one-time cost-of-living supplement to retirement benefits shall be provided to retirees of  
2 this system who have: (i) Reached the specified age threshold; (ii) have been in retirement status  
3 for the specified number of years; and (iii) whose annual retirement benefit is under \$75,000, as  
4 follows:

5 (1) For retirees who, as of July 1, 2027, are at least 65 years of age and who have been an  
6 annuitant for at least five consecutive years, this one-time supplement shall equal 10 percent of his  
7 or her annuity benefit that is under \$75,000 a year, as of the effective date of this section;

8 (2) The one-time supplement provided for in this section applies only to members who  
9 have retired prior to or as of the effective date of this section or, if applicable, to beneficiaries  
10 receiving benefits under the retirement system prior to or as of the effective date of this section:  
11 Provided, That the supplement provided herein is subject to any applicable limitations thereon  
12 under Section 415 of the Internal Revenue Code of 1986, as amended.

NOTE: The purpose of this bill is to provide a one-time cost-of-living supplement to retirement benefits of under \$75,000 a year.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.