

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 92

**FISCAL
NOTE**

By Senator Tarr

[Introduced January 14, 2026; referred

to the Committee on Education; and then 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 §18A-4-2d, relating to enhanced pay for teachers; setting out legislative
3 findings; defining terms; providing for market pay enhancement for teacher salaries in
4 certain circumstances; providing for certification to State Auditor; setting out distribution of
5 funds; requiring reporting; making funds subject to personal income tax; providing funds
6 are in excess of minimum salary schedule; making enhancement not subject to state
7 grievance process; and providing for rulemaking.

Be it enacted by the Legislature of West Virginia:

ARTICLE 4. SALARIES, WAGES AND OTHER BENEFITS.

§18A-4-2d. State minimum salary supplement for teachers for market pay.

1 (a)(1) Findings --The Legislature finds that it has a constitutional requirement to provide the
2 citizens of this state with a thorough and efficient system of free schools. This requirement
3 mandates that the Legislature create and maintain a high-quality public school system.

4 (2) To continue to offer our citizens a high-quality public education, the Legislature
5 recognizes West Virginia must retain and attract certified teachers in order to offer the best
6 available public education to the citizens. To that end, the Legislature must address the issue of
7 West Virginia's regional disparity in cost of living by providing competitive, market-appropriate pay.

8 (3) Lastly, the Legislature finds that certified teachers throughout the state should be
9 compensated according to the regional market in which they provide instructional services.
10 Therefore, this section shall create market pay for certified teachers based on the median home
11 price of the region in which they provide educational services to enhance the salary of certified
12 teachers whose base salary is not sufficiently competitive to certified teachers' salaries in states
13 near the West Virginia certified teacher's work location.

14 (b) Definitions --For the purposes of this section, the terms defined in this section have the
15 meanings ascribed to them unless a different meaning is clearly required by the context in which
16 the term is used:

17 "Board" shall mean the State Board of Education.

18 "Border State" shall mean any of the five states which border the state of West Virginia.

19 "Contiguous County" shall mean any county regardless of which state it is situated that
20 borders on the county of employment of a teacher.

21 "Market Pay Enhancement" shall mean the positive difference from subtracting the West
22 Virginia Median Home Price from the Regional Median Home Price, dividing the sum by the West
23 Virginia Median Home Price, and then multiplying that figure by the average teacher salary in a
24 county.

25 "Region" shall mean the county in which a teacher is employed and each contiguous
26 county to that county. A contiguous county may be a county in a border state.

27 "Regional Median Home Price" shall mean the average of the median home price of the
28 county of employment and the counties contiguous to that county of employment of a teacher as
29 determined by the National Association of Realtors for the calendar year immediately preceding
30 the calculation as required in this section.

31 "West Virginia Median Home Price" means that figure as determined by the National
32 Association of Realtors as the median home price in this state and shall be for the calendar year
33 immediately preceding the calculation as required in this section.

34 (c) (1) Market pay for teachers multiplier-- Beginning on January 1, 2027, and continuing
35 on the first day of January every fifth year thereafter, the State Board of Education shall determine:

36 (A) The West Virginia median home price for the immediately preceding calendar year
37 based on data available from the National Association of Realtors; and

38 (B) The regional median home price for the immediately preceding calendar year based on
39 data available from the National Association of Realtors. A regional median home price shall be
40 calculated for each of West Virginia's 55 counties.

41 (2) These figures shall be used to determine the multiplier used to set the amount of a
42 market pay enhancement. In order to determine the multiplier, the board shall deduct the West

43 Virginia median home price from the regional median home price. This figure will then be divided
44 by the amount of the West Virginia median home price. This will set the multiplier. The multiplier
45 will be rounded down to the nearest whole percentage.

46 (d) Calculation of market pay enhancement. – Beginning July 15, 2026, and on July 15
47 every fifth year thereafter, the board shall determine the immediately preceding year's average
48 teacher base salary in each of West Virginia's fifty-five counties. The multiplier as determined by
49 subsection (c) of this section shall be multiplied by the average teacher's base salary in each
50 county. If the calculation results in a positive calculation, then certified teachers in that county shall
51 receive that amount as a market pay enhancement annually until the next year that the
52 enhancement rate is redetermined. The State Board of Education shall certify to the State Auditor
53 by March 31 of any year in which a calculation is required pursuant to the provisions of this section
54 that a lump sum, annual pay enhancement is required in the appropriate counties. In providing the
55 certification the State Board of Education shall, for any impacted county, provide:

56 (1) The calculations used to determine the multiplier;
57 (2) The West Virginia median home price;
58 (3) The regional median home price; and
59 (4) The amount of the enhancement for any impacted county.

60 (e) Distribution -- Beginning July 15, 2027, and on July 15 every year thereafter, the State
61 Auditor shall issue a distribution to all certified teachers in any county requiring a market pay
62 enhancement. The distribution shall be in a lump sum in the amount of the market pay
63 enhancement as determined by this section. The market pay enhancement for each county will be
64 adjusted every five years as set forth in §18A-4-2d(d). The purpose of this payment is to keep
65 West Virginia certified teacher salaries in higher cost of living markets competitive with teachers in
66 contiguous counties and border states to encourage certified teachers to reside and work in West
67 Virginia. The lump sum shall be subject to the personal income tax as set forth in §11-21-4g.
68 There is no right to a grievance for any market pay disparity for the same job classification.

69 (f) Applicability of payments --These payments:

70 (1) Shall be in addition to any amounts prescribed in the applicable State Minimum Salary

71 Schedule, any specific additional amounts prescribed in this section and article and any county

72 supplement in effect in a county pursuant to §18A-4-5a; and

73 (2) Shall be paid in a lump sum as set forth in subsection (e) of this section.

74 (g) Reporting. — The State Board of Education shall prepare a report in any year where a

75 market pay enhancement calculation is required pursuant to the provisions of this section to the

76 Joint Committee on Government and Finance detailing any relevant information regarding market

77 pay enhancements for certified teachers.

78 (h) Rulemaking. — Notwithstanding any provision of this code to the contrary, the State

79 Board may propose rules for legislative approval in accordance with the provisions of §29A-3-1 et

80 seq. explaining and implementing this section.

NOTE: The purpose of this bill is to enhance pay for teachers; provide for market pay enhancement for teacher salaries in certain circumstances; provide for certification to the State Auditor; set out distribution of funds; require reporting; make funds subject to personal income tax; providing funds are in excess of minimum salary schedule; make enhancement not subject to state grievance process; and provide for rulemaking.

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