

COORDINATING SICK AND ANNUAL LEAVE WITH WORKERS' COMPENSATION FOR 2025

Section 8-11-145 of the South Carolina Code of Laws provides that an employee may use sick and annual leave in conjunction with Workers' Compensation benefits according to a formula to be developed by the South Carolina Department of Administration.

Currently, Workers' Compensation will pay 66 2/3% of an employee's average weekly gross pay up to a maximum of \$1,134.43 per week. The total benefit received during a regular payroll period is less than the average net or take-home pay that an employee would receive if a regular payroll check was issued subject to taxation.

The purpose of this formula is to allow employees to maintain the level of spendable income that was being received before an injury. This can be accomplished by permitting the employee to elect to use a reduced amount of leave time.

The table shows a constant pay period gross amount of \$246.29 for those employees whose salaries fall between \$15,080 and \$88,999 per year. This is because the difference between Workers' Compensation benefits and regular pay remains the same until the maximum Workers' Compensation benefit is reached. The \$1,134.43 per week is approximately 66 2/3 percent of a \$88,999 annual salary. At this point, the shortfall in spendable income begins to increase.

The following formula and table were developed to assist agencies in calculating appropriate leave charges that when added to the Workers' Compensation benefit, equate closely to the net pay an employee would receive in a regular net paycheck if at work. For those agencies on the South Carolina Enterprise Information System (SCEIS), you can find information at <https://uperform.sc.gov/gm/folder-1.11.14381> on how to process an employee's Leave of Absence under Workers' Compensation Option 3.

AMOUNT OF LEAVE TO BE CHARGED PER PAY PERIOD – 2025

Hourly Rate = $\frac{\text{Annual Salary}}{\text{Base Hours (1950 or 2080)}}$

Leave Time = $\frac{\text{Pay Period Gross}}{\text{Hourly Rate Per Pay Period}}$

Salary Range			Pay Period Gross
\$15,080	-	\$88,999	\$246.29
\$89,000	-	\$89,999	\$279.67
\$90,000	-	\$90,999	\$313.06
\$91,000	-	\$91,999	\$346.44
\$92,000	-	\$92,999	\$379.82
\$93,000	-	\$93,999	\$413.22
\$94,000	-	\$94,999	\$447.14
\$95,000	-	\$95,999	\$481.56
\$96,000	-	\$96,999	\$515.97

Salary Range			Pay Period Gross
\$107,000	-	\$107,999	\$894.37
\$108,000	-	\$108,999	\$928.80
\$109,000	-	\$109,999	\$963.19
\$110,000	-	\$110,999	\$999.84
\$111,000	-	\$111,999	\$1,038.59
\$112,000	-	\$112,999	\$1,077.36
\$113,000	-	\$113,999	\$1,116.11
\$114,000	-	\$114,999	\$1,154.89
\$115,000	-	\$115,999	\$1,195.13

Salary Range			Pay Period Gross
\$97,000	-	\$97,999	\$550.36
\$98,000	-	\$98,999	\$584.77
\$99,000	-	\$99,999	\$619.18
\$100,000	-	\$100,999	\$653.57
\$101,000	-	\$101,999	\$687.97
\$102,000	-	\$102,999	\$722.36
\$103,000	-	\$103,999	\$756.77
\$104,000	-	\$104,999	\$791.15
\$105,000	-	\$105,999	\$825.58
\$106,000	-	\$106,999	\$859.97

Salary Range			Pay Period Gross
\$116,000	-	\$116,999	\$1,235.34
\$117,000	-	\$117,999	\$1,275.59
\$118,000	-	\$118,999	\$1,315.81
\$119,000	-	\$119,999	\$1,356.03
\$120,000	-	\$120,999	\$1,396.30
\$121,000	-	\$121,999	\$1,436.49
\$122,000	-	\$122,999	\$1,476.75