

MEMORANDUM

To: Human Resource Directors of All Agencies, Departments, Institutions and Commissions

From: Karen Luchka Wingo

Date: March 4, 2025

Subject: Coordinating Sick and Annual Leave with Workers' Compensation Payments

Human Resources Directors:

Each year the South Carolina Department of Administration's (Admin) Division of State Human Resources distributes the Amount of Leave to be Charged Per Pay Period chart to coordinate sick and annual leave with the Workers' Compensation disability benefit. The 2025 chart includes the new Workers' Compensation maximum disability benefit, which increased from \$1,093.67 to \$1,134.43 per week. The enclosed chart was computed using current tax rates and the Internal Revenue Service's (IRS) pre-2020 federal W-4 tax withholding methodology. As these are gross pay estimates, employees should consult their tax professionals for advice regarding any tax implications. The enclosed chart took effect Jan. 1, 2025.

Section 8-11-145 of the South Carolina Code of Laws provides that, in the event of an accidental injury arising out of and in the course of employment with the state, which is covered under Workers' Compensation, a disabled employee shall make an election to receive compensation under one of the following methods:

1. To be placed on paid leave status, using accrued sick and/or annual leave (when such leave credits are exhausted before the employee can return to work, the employee shall be entitled to Workers' Compensation disability benefits at the time the specified amount of leave is exhausted),
2. To use Workers' Compensation benefits awarded in accordance with Title 42 of the 1976 Code (under this method the employee would receive the disability benefit equal to 66 2/3 % of the employee's gross weekly pay, not to exceed the current rate of \$1,134.43 per week) or
3. To receive sick and/or annual leave on a prorated basis in conjunction with Workers' Compensation according to the attached formula approved by the Admin.

Regardless of which method of disability compensation an employee elects, he or she would continue to be eligible for payment of medical costs provided by Workers' Compensation. Before the election is made, the effect of the election on the employee's future leave must be explained to him or her by his or



her employer. The election must be in writing and signed by the employee and the person who explains the options to him as soon as possible following the accident. A copy of the election form and the Employer's First Report of Injury (Form 12-A) should be forwarded to the State Accident Fund as soon as possible.

If you have any questions, please contact your Human Resources Consultant at 803-896-5300.

Sincerely,

Karen L. Wingo
Director

Attachment: Workers' Comp Attachment 2025