

State of South Carolina

1333 Main Street, 5th Floor
P.O. Box 1715
Columbia, S.C. 29202-1715



TEL: (803) 737-5700
www.wcc.sc.gov

Workers' Compensation Commission

January 8th, 2026

Net Present Value Tables

Pursuant to Reg. 67-1605(E)(5) the Net Present Value (NPV) Tables for awards of 101 through 500 weeks are calculated at the yield-to-maturity rate of the Five-Year U. S. Treasury Note reported by the Federal Reserve on the first business day following January 1. The regulation further states the discount rate shall not exceed six percent or be less than two percent.

The Five-Year Treasury published by the U.S. Treasury on January 2nd, 2026 was 3.74%

(Source https://home.treasury.gov/resource-center/data-chart-center/interest-rates/TextView?type=daily_treasury_yield_curve&field=tdr_date_value=2026.)

Therefore, the Net Present Value Table for awards of 100 weeks or less shall be calculated using a discount rate of two percent (2.00%), and the Net Present Value Table for awards of 101 through 500 weeks shall be calculated using the minimum discount rate of three and 74/100 percent (3.74%). The present value of the commutable weeks shall be determined based on the present value tables in effect on the date of the award or settlement.

Click [here](#) to view the NPV Tables.

Kristen McRee
Executive Director
kmcree@wcc.sc.gov