

# *State of South Carolina*

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## *Workers' Compensation Commission*

*January 8<sup>th</sup>, 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 2<sup>nd</sup>, 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](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 of 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.

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