**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3551**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. B. Newton, Gilliam and Pope

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Prefiled in the House on December 5, 2024

Currently residing in the House Committee on **Ways and Means**

Summary: Poll Worker Pay

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/5/2024 House Prefiled

 12/5/2024 House Referred to Committee on **Ways and Means**

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=3551&session=126&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/05/2024](https://www.scstatehouse.gov/sess126_2025-2026/prever/3551_20241205.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 9-1-10, RELATING TO DEFINITIONS APPLICABLE TO THE SOUTH CAROLINA RETIREMENT SYSTEM, SO AS TO PROVIDE EARNABLE COMPENSATION DOES NOT INCLUDE CERTAIN AMOUNTS PAID TO MANAGERS AND CLERKS OF ELECTIONS; AND BY AMENDING SECTION 12-6-1120, RELATING TO THE COMPUTATION OF SOUTH CAROLINA GROSS INCOME, SO AS TO EXCLUDE CERTAIN AMOUNTS PAID TO MANAGERS AND CLERKS OF ELECTIONS.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1.A. Section 9‑1‑10(8) of the S.C. Code is amended by adding:

 (c) Earnable compensation does not include amounts paid to managers and clerks of elections to the extent the amounts are not subject to Federal Insurance Contribution Act tax pursuant to Internal Revenue Code Sections 3121(b)(7)(F)(iv) and 3121(u)(2)(B)(ii)(V).

B. This SECTION takes effect on June 30, 2025.

SECTION 2. Section 12‑6‑1120 of the S.C. Code is amended by adding:

 (12) Amounts paid to managers and clerks of elections to the extent the amounts are not subject to Federal Insurance Contribution Act tax pursuant to Internal Revenue Code Sections 3121(b)(7)(F)(iv) and 3121(u)(2)(B)(ii)(V).

SECTION 3. Except as otherwise provided, this act takes effect upon approval by the Governor and applies to tax years beginning after 2024.

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