



# SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

## STATEMENT OF ESTIMATED FISCAL IMPACT

WWW.RFA.SC.GOV • (803)734-3793

*This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.*

---

<b>Bill Number:</b>	S. 1005	Introduced on March 11, 2026
<b>Subject:</b>	Judicial Salaries	
<b>Requestor:</b>	Senate Judiciary	
<b>RFA Analyst(s):</b>	Tipton	
<b>Impact Date:</b>	March 24, 2026	

---

### Fiscal Impact Summary

This bill increases the annual salary for family court judges from 92.5 percent to 95 percent of the salary for Associate Justices of the Supreme Court.

Judicial anticipates this bill will increase annual expenses by at least \$675,000 beginning in FY 2026-27 for the salary increase for 66 family court judges. This includes an increase in salary expenses of \$385,440 and fringe expenses of \$289,560. Judicial indicates that additional General Fund appropriations would be needed to implement the salary increase. To note, the increase in fringe expenses assumes that the employer contribution for retirement remains at 62.94 percent of employee salary.

The Public Employee Benefit Authority (PEBA) indicates that the bill will have no expenditure impact related to agency operations, as the changes will be implemented with current staff and resources.

Based on information provided by PEBA, the salary increase for family court judges under the bill would increase the unfunded actuarial accrued liability for the Judges and Solicitors Retirement System (JSRS) by approximately \$3,896,000 and would reduce the funded ratio of the JSRS by 0.4 percent. Should the General Assembly choose to fund this increase, this bill would result in one-time expenditure of approximately \$3,896,000 in FY 2026-27. Absent one-time funding to cover the increase in the unfunded actuarial accrued liability, this bill would require an increase in employer contributions for all active members of JSRS totaling approximately \$327,500 beginning in FY 2026-27. This includes employer contributions from Judicial, the Commission on Prosecution Coordination (CPC), the Commission of Indigent Defense (CID), and the Administrative Law Court (ALC).

### Explanation of Fiscal Impact

#### Introduced on March 11, 2026

#### State Expenditure

This bill increases the annual salary for family court judges from 92.5 percent of the salary for Associate Justices of the Supreme Court to 95 percent of the salary for Associate Justices of the Supreme Court. The bill also makes clarifying changes to references regarding judges of the circuit court and judges of the court of appeals.

Judicial reports that increasing the annual salary for family court judges to 95 percent of the salary for Associate Justices of the Supreme Court equates to a salary increase of \$5,840 per year for 66 family court judges, resulting in a total increase in salary expenses of \$385,440 beginning in FY 2026-27. Judicial further anticipates additional fringe expenses of \$289,560 associated with the salary increase for 66 family court judges beginning in FY 2026-27. Therefore, this bill will increase expenditures for Judicial by at least \$675,000 beginning in FY 2026-27. Judicial indicates that additional General Fund appropriations would be needed to implement the salary increase. To note, the increase in fringe expenses assumes that a one-time contribution is made to fund the JSRS and the employer contribution remains at 75 percent of employee salary.

PEBA indicates that the bill will have no expenditure impact on the agency, as the changes will be implemented with current staff and resources.

PEBA reports that the annual salary increase for family court judges under this bill would increase the unfunded actuarial accrued liability for the JSRS by approximately \$3,896,000 and would reduce the funded ratio of the JSRS by 0.4 percent. Should the General Assembly choose to fund this increase, this bill would result in a one-time expenditure of approximately \$3,896,000 in FY 2026-27. Absent one-time funding to cover the increase in the unfunded actuarial accrued liability, this bill would require the JSRS employer contribution rate to grow from 62.94 percent to 63.83 percent, an increase of 0.89 percent, in order to maintain the current funding period. This increase would apply to all 168 current active members of the JSRS employed by Judicial, CPC, CID, and ALC with a current systemwide payroll of approximately \$36,800,000 per year. Therefore, a 0.89 percent increase in the employer contribution rate will increase employer contributions expenditures for these agencies by \$327,500 beginning in FY 2026-27.

**State Revenue**

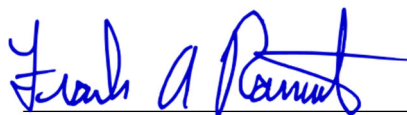
N/A

**Local Expenditure**

N/A

**Local Revenue**

N/A



Frank A. Rainwater, Executive Director