

1981 WL 158236 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

April 16, 1981

\*1 The Honorable Irene K. Rudnick  
South Carolina House of Representatives  
310-D Blatt Building  
Columbia, South Carolina 29211

Dear Representative Rudnick:

In a letter to this office you requested an opinion on behalf of a constituent concerning the matter of juror compensation. You specifically referenced a recent Act of the General Assembly, Act No. 320 of 1982, now codified as [Section 14-1-190, Code of Laws of South Carolina](#), 1976, as amended, which provides:

Notwithstanding any other provision of law, any monies received by a person for service as a juror in any court of this State shall be considered an expense allowance for such service.

Particularly referencing, such provision, you asked whether the policy of the constituent's company to deduct the payment made to an individual for service as a juror from the individual's base pay is legal.

Please be advised that the intent of Act No. 320 of 1980 was to provide that for taxation purposes, the compensation provided an individual for jury service is not to be considered as income but instead should be construed as an expense allowance. It appears that such provision is therefore irrelevant to the policy of your constituent's company as expressed above. I would only further advise that I am unaware of any State law that would be violated by the referenced company policy.

With best wishes,

Sincerely,

Charles H. Richardson  
Assistant Attorney General

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