



The state of South Carolina offers many veteran benefits for service members and Veterans that have served in the Armed Forces of the United States of America. These benefits include income and property tax exemptions, financial exemptions, education and training programs, hunting and fishing licenses, vehicle registrations, and assistance with employment. Your residency, military career, and disability status may result in certain differences in what benefits you may be eligible for. The following are benefits for the state of South Carolina.

### South Carolina Veteran Financial Benefits

**South Carolina Retired Military Pay Income Tax:** An individual taxpayer who has military retirement income, each year may deduct an amount of his South Carolina earned income from South Carolina taxable income equal to the amount of military retirement income that is included in South Carolina taxable income. The deductions are phased in over five years beginning in 2016. The term “retirement income” means the total of all otherwise taxable income not subject to a penalty for premature distribution received by the taxpayer or the taxpayer’s Surviving Spouse in a taxable year from a qualified military retirement plan. For purposes of a Surviving Spouse, “retirement income” also includes a retirement benefit plan and dependent indemnity compensation related to the deceased spouse’s military service. A Surviving Spouse receiving military retirement income that is attributable to the deceased Spouse shall apply this deduction in the same manner that the deduction applied to the deceased spouse. If the Surviving Spouse also has another retirement income, an additional retirement exclusion is allowed. In the case of married taxpayers who file a joint federal income tax return, the deduction allowed by this section shall be calculated separately as though they had not filed a joint return so that each individual’s deduction is based on the same individual’s retirement income and earned income. An individual taxpayer who is under the age of 65 who has military retirement may deduct \$11,700 for 2018. Taxpayers must have other earned income, other than the military retirement, to take the deduction. An individual taxpayer who is age 65 and older who has military retirement may deduct \$24,000 for 2018. For taxpayers age 65 and older, there are no requirements for other earned income. This is a benefit that phased in through 2020 and will ultimately allow an individual taxpayer who is under the age of 65 to claim a \$17,500 exemption and an individual taxpayer who is age 65 and older to claim a \$30,000 exemption.

**South Carolina Income Tax Exemption on U.S. Department of Veterans Affairs Disability Dependency and Indemnity Compensation:** Dependency and Indemnity Compensation (DIC) is a tax-free monetary benefit paid to eligible survivors of military service members who died in the line of duty or eligible survivors of Veterans whose death resulted from a service-related injury or disease.

**South Carolina Complete Property Tax Homestead Exemption for Permanently and Totally Disabled Veterans, Prisoners of War and Medal of Honor Recipients:** Provides a complete property tax exemption for the following Veterans:

- Veteran residents who have been rated as one hundred percent permanently and totally disabled from a service-connected disability by the U.S. Department of Veterans Affairs – Qualifies for tax exemption on:
  - Home and land up to 5 acres (Exemption passes on to Surviving Spouse if they maintain sole ownership)



- Two private passenger vehicles owned or leased by the Veteran or with a Spouse (One vehicle exemption passes on to Surviving Spouse if they maintain sole ownership)
- Veteran resident that was a former Prisoner of War – Qualifies for tax exemption on:
  - Home and land up to 1 acre (Exemption passes on to Surviving Spouse if they maintain sole ownership)
  - Two private passenger vehicles owned or leased by the Veteran
- Veteran resident that was a Medal of Honor recipient – Qualifies for tax exemption on:
  - Home and land up to 1 acre (Exemption passes on to Surviving Spouse if they maintain sole ownership)
  - Two private passenger vehicles owned or leased by the Veteran (One vehicle exemption passes on to Surviving Spouse if they maintain sole ownership)

#### Sales Tax:

- Statewide: 6.0%
- Counties: can levy an additional sales tax of no more than 3.0%
- Current average sales tax (with local taxes included): 7.52%

## Recreation

### **Free South Carolina Hunting and Fishing Privileges for Disabled Resident**

**Veterans:** Provides for free hunting/fishing license to Veterans who are totally disabled.

**South Carolina Resident Hunting and Fishing License Privileges for Nonresident Military personnel and their Dependents:** Service members and their dependents stationed in SC for thirty days or longer, or who are domiciled in this state, are eligible for resident privileges. Valid military identification must be presented when applying.

**Hunting and Fishing License Exemptions for Active Duty Service Members Stationed outside South Carolina and are Home on Leave:** Active duty or military personnel who are residents of SC stationed outside of the state and home on leave, may upon presentation of their earnings and leave statement (which must declare SC as their home state), be allowed to fish and hunt throughout the state without purchasing a hunting, freshwater fishing or saltwater fishing license. Permits are required to hunt big game, migratory birds, migratory waterfowl and hunt on WMA lands. Tags are required to hunt antlerless deer and turkey, use non-game fish devices or for taking shrimp over bait.

## Education Programs

**South Carolina National Guard College Assistance Program:** South Carolina National Guard College Assistance Program (SCNG CAP) will pay grants up to \$4,500 per academic year towards a student's cost of attendance at state public and independent schools with a cap of \$18,000 per Service member. An SCNG CAP recipient shall not qualify for more than one hundred thirty (130) attempted semester hours or related quarter hours from the time of initial eligibility.

**South Carolina Education Assistance, Free Tuition for Certain Veteran's Children:** Provides for free tuition to the Children of certain war Veterans attending South Carolina state-supported colleges and universities as well as state-supported post-high school technical education institutions.



**South Carolina Interstate Compact on Educational Opportunity for Military Children:** It is the purpose of this compact to remove barriers to educational success imposed on children of military families because of frequent moves and deployment of their parents by:

- Facilitating the timely enrollment of children of military families and ensuring that they are not placed at a disadvantage due to difficulty in the transfer of educational records from the previous school district or variations in entrance or age requirements.
- Facilitating the student placement process through which children of military families are not disadvantaged by variations in attendance requirements, scheduling, sequencing, grading, course content or assessment
- Facilitating the qualification and eligibility for enrollment, educational programs, and participation in extracurricular academic, athletic and social activities
- Facilitating the on-time graduation of children of military families
- Providing for the promulgation and enforcement of administrative rules implementing the provisions of this compact
- Providing for the uniform collection and sharing of information between and among member states, schools and military families under this compact
- Promoting coordination between this compact and other compacts affecting military children
- Promoting flexibility and cooperation between the educational system, parents and the student in order to achieve educational success for the student

**Housing:** The following are the sites for Veterans Homes

**South Carolina State Veterans Home at Daytona Beach**

**South Carolina State Veterans Home at Land O' Lakes**

**South Carolina State Veterans Home at Pembroke Pines**

**South Carolina State Veterans Home at Panama City**

**South Carolina State Veterans Home at Port Charlotte**

**South Carolina State Veterans Home at St. Augustine**

### **Eligibility for admission:**

- Veterans must have served in the Armed Forces (deployment necessary)
- Discharged other than on dishonorable accounts
- Resides in Florida for at least 12 months prior to the date of application
- Must be referred by a licensed VA physician
- Must be in need of skilled nursing care
- Must be disabled by reason of age, disease, or other reasons determined through a physical exam



## Employment and Job Training: Veterans Preference

All honorably discharged Veterans can have 5 points added to any state employment examination scores. Those with a VA service-connected disability will get 10 points added to their score.

**Military Leave for Military Duty for South Carolina State Employees:** State employees receive 15 workdays of paid military leave for training. An employee who serves on active duty in a combat zone and who has exhausted all available leave for military purposes is entitled to receive up to 30 additional days of military leave in any one year. In addition, an employee may use up to 45 days of annual leave and up to 90 days of sick leave in a calendar year to serve on active duty as a result of an emergency or conflict declared by the President of the United States.

**South Carolina Public Employees Receive Credit in State Retirement System for Military Service:** An active member of one of the retirement systems administered by the South Carolina Public Employee Benefit Authority may also establish up to six years of service credit for any period of military service for which he or she does not already have service credit in one of the correlated defined benefit plans.

**Uniformed Services Employment and Reemployment Rights Act:** Uniformed Services Employment and Reemployment Rights Act (USERRA) protect civilian job rights and benefits for Veterans and members of Reserve components. USERRA also makes major improvements in protecting service member rights and benefits by clarifying the law, improving enforcement mechanisms, and adding Federal Government employees to those employees already eligible to receive the Department of Labor assistance in processing claims.

## Burials and Memorials

Please note that your preference regarding burial in a national cemetery and use of a headstone provided by VA should be documented and kept with your paperwork and medical records. Eligibility for interment in the State Veterans Cemetery follows National Cemetery Administration eligibility requirements.

National Cemeteries include:

Beaufort: [Beaufort National Cemetery](#)

Columbia: [Fort Jackson National Cemetery](#)

Florence: [Florence National Cemetery](#)

## South Carolina VA Benefit Resources

South Carolina provides Veterans with a Regional Benefits Office and a VA Medical Center.

### South Carolina VA Regional Benefits Office

- Columbia: [Columbia Regional Office](#)



## **South Carolina VA Medical Centers**

- Charleston: [Ralph H. Johnson VA Medical Center](#)

### **Important information for South Carolina Veteran Benefits:**

For Veterans applying for VA benefits for the first time, you must submit a copy of your DD 214 (discharge paperwork). This will provide your discharge status, along with your full name, social security number, branch of service, and dates for which you served. Honorable and general discharges qualify a Veteran for most VA benefits.

You should always keep your paperwork, along with your medical records, in a safe place where you and your family can have access to them. It is imperative to have it in a location where it cannot be destroyed or tampered with, which includes a safe.

Your eligibility for most VA benefits is based upon discharge from active military service under other than dishonorable conditions. Active service means full-time service as a member of the Army, Navy, Air Force, Marine Corps, Coast Guard, or as a commissioned officer of the Public Health Service, the Environmental Services Administration or the National Oceanic and Atmospheric Administration.

Any Veteran discharged from the military under the conditions of “Dishonorable” due to bad conduct discharges issued by general courts-martial may bar VA benefits. Veterans in prison and parolees may be eligible for certain VA benefits. VA regional offices can clarify the eligibility of prisoners, parolees, and individuals with multiple discharges issued under differing conditions.

\*This information is accurate as of December 2019