



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #23-16

SUBJECT: Per Capita Income Figures for South Carolina and South Carolina Counties

DATE: November 30, 2023

SUPERSEDES: All previous documents and any oral directives in conflict herewith.

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
SC Revenue Procedure #09-3

SCOPE: An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

A number of South Carolina income, sales and use, and property tax incentives require jobs associated with the incentive to meet certain state or county per capita personal income requirements to determine qualification for, or the amount of, the particular incentive (e.g., the small business job tax credit under Code Section 12-6-3360, the sales and use tax exemption for computer equipment for technology intensive facilities under Code Section 12-36-2120(65), and the personal property corporate headquarters credit under Code Section 12-6-3410).

The county per capita income figures are generally published in November. In 2023, the state's per capita income was published in March and November. In order to aid taxpayers in determining whether the per capita income requirements of an incentive have been met, the Department publishes both the county and state per capita income amounts each year when it receives the figures from the South Carolina Revenue and Fiscal Affairs Office. Below are the most recent figures available.

Chart 1: State Per Capita Income

State	Per Capita Income
South Carolina	\$53,618

Chart II: County Per Capita Income

County	Per Capita Income
Abbeville	\$39,840
Aiken	\$51,601
Allendale	\$40,632
Anderson	\$47,693
Bamberg	\$39,991
Barnwell	\$39,193
Beaufort	\$72,142
Berkeley	\$50,686
Calhoun	\$49,648
Charleston	\$76,546
Cherokee	\$38,740
Chester	\$41,411
Chesterfield	\$39,008
Clarendon	\$45,300
Colleton	\$42,030
Darlington	\$47,707
Dillon	\$39,114
Dorchester	\$47,775
Edgefield	\$49,139
Fairfield	\$50,074
Florence	\$52,035
Georgetown	\$57,180
Greenville	\$56,653
Greenwood	\$43,776
Hampton	\$40,380
Horry	\$46,995
Jasper	\$41,144
Kershaw	\$52,782
Lancaster	\$55,065
Laurens	\$42,725
Lee	\$40,955
Lexington	\$57,076

County	Per Capita Income
McCormick	\$46,096
Marion	\$41,108
Marlboro	\$37,831
Newberry	\$47,464
Oconee	\$54,415
Orangeburg	\$41,090
Pickens	\$45,835
Richland	\$53,963
Saluda	\$43,883
Spartanburg	\$52,621
Sumter	\$46,582
Union	\$38,157
Williamsburg	\$38,446
York	\$58,987