
State of South Carolina
Department of Revenue
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Website Address: <http://www.sctax.org>

SC INFORMATION LETTER #04-12

SUBJECT: Per Capita Income Figures for Counties
(Income Tax)

DATE: June 4, 2004

SUPERSEDES: SC Revenue Information Letter #03-12 and all previous documents and any oral directives in conflict herewith.

REFERENCE: S. C. Code Ann. Section 12-6-3360(M)(13)(2000)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the Department to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential **value, and is not binding on the public or the Department.**

Code Section 12-6-3360 allows a job tax credit for taxpayers that operate certain types of facilities in South Carolina and that create a monthly average of ten new full-time jobs at a new facility or an expansion of an existing facility. One of the eligible facilities is a “qualified service related facility.” Pursuant to Code Section 12-6-3360(M)(13)(b), a “qualified service related facility” includes a business, other than a business engaged in legal, accounting, or investment services or retail sales, which has a net increase of at least:

- (1) two hundred fifty jobs at a single location;
- (2) one hundred twenty-five jobs at a single location and the jobs have an average cash compensation level of more than one and one-half times the per capita income in the county where the jobs are located;
- (3) seventy-five jobs at a single location and the jobs have an average cash compensation level of more than twice the per capita income in the county where the jobs are located;
- (4) thirty jobs at a single location and the jobs have an average cash compensation level of more than two and one-half times the per capita income in the county where the jobs are located.

A taxpayer uses the most recent per capita income data available as of the end of the taxable year in which the jobs are filled. Determination of the required number of jobs is in accordance with the monthly average described in Code Section 12-6-3360(F).

Generally, the information concerning per capita income is available once a year, usually in May or June. The Department publishes the figures when it receives them from the South Carolina Board of Economic Advisors. They usually obtain the information from the United States Department of Commerce’s Bureau of Economic Analysis website at www.bea.doc.gov. The following chart contains the most recently available per capita figures for all South Carolina counties which are to be used in determining if a taxpayer meets the definition of a “qualified service related facility” under Code Section 12-6-3360(M)(13).

County	Per Capita Income
Abbeville	\$22,437
Aiken	\$27,019
Allendale	\$17,156
Anderson	\$24,983
Bamberg	\$18,973
Barnwell	\$21,978
Beaufort	\$34,935
Berkeley	\$22,225
Calhoun	\$23,632
Charleston	\$30,361
Cherokee	\$20,669
Chester	\$21,019
Chesterfield	\$20,332
Clarendon	\$19,015
Colleton	\$20,298
Darlington	\$23,455
Dillon	\$18,333
Dorchester	\$23,134
Edgefield	\$20,930
Fairfield	\$21,078
Florence	\$25,738
Georgetown	\$26,460
Greenville	\$29,544
Greenwood	\$23,552
Hampton	\$19,920
Horry	\$24,584
Jasper	\$19,171
Kershaw	\$25,171
Lancaster	\$21,513
Laurens	\$21,490

Lee	\$17,744
Lexington	\$28,981
McCormick	\$18,373
Marion	\$18,603
Marlboro	\$17,956
Newberry	\$21,397
Oconee	\$25,209
Orangeburg	\$21,418
Pickens	\$22,486
Richland	\$28,318
Saluda	\$21,816
Spartanburg	\$25,182
Sumter	\$21,577
Union	\$22,002
Williamsburg	\$17,066
York	\$26,300

South Carolina Revenue Ruling #99-11 discusses the appropriate method for determining how the per capita income is to be applied in determining if the per capita income requirements of Code Section 12-6-3360(M)(13) have been met.