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

SC INFORMATION LETTER #06-11

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

DATE: April 28, 2006

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

REFERENCE: S. C. Code Ann. Section 12-6-3360 (2000, Supp. 2005)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #05-2

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.

Code Section 12-6-3360 allows a job tax credit for taxpayers that operate certain types of facilities in South Carolina and that create 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; or
- (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).

Additionally, Code Section 12-6-3360(C)(2) has been added to provide that small businesses with 99 or fewer employees that increase employment by two or more full-time jobs may be eligible for the jobs tax credit. The amount of the credit depends in part on whether the gross wages of the new full-time jobs amount to a minimum of 120% of the county's or state's average per capita income, whichever is lower. [Emphasis added]. 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. South Carolina Revenue Ruling #05-17 discusses the appropriate method for determining how the per capita income requirements are to be applied for the jobs tax credit available to small businesses.

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 the county per capita income provisions of the jobs tax credit.

County	Per Capita Income
Abbeville	\$21,000
Aiken	\$27,901
Allendale	\$17,991
Anderson	\$26,249
Bamberg	\$19,927
Barnwell	\$19,809
Beaufort	\$36,570
Berkeley	\$25,286
Calhoun	\$26,842
Charleston	\$32,088
Cherokee	\$22,562
Chester	\$23,415
Chesterfield	\$21,705
Clarendon	\$20,692
Colleton	\$21,662
Darlington	\$24,558
Dillon	\$20,342
Dorchester	\$25,382
Edgefield	\$21,397
Fairfield	\$22,524
Florence	\$27,359
Georgetown	\$28,103

Greenville	\$30,814
Greenwood	\$24,935
Hampton	\$20,905
Horry	\$26,170
Jasper	\$21,833
Kershaw	\$27,204
Lancaster	\$22,799
Laurens	\$22,543
Lee	\$19,395
Lexington	\$31,282
McCormick	\$19,383
Marion	\$20,391
Marlboro	\$19,334
Newberry	\$23,122
Oconee	\$27,736
Orangeburg	\$23,181
Pickens	\$24,135
Richland	\$30,190
Saluda	\$24,343
Spartanburg	\$26,114
Sumter	\$23,732
Union	\$23,542
Williamsburg	\$19,003
York	\$28,714