



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 #20-32

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

DATE: December 15, 2020

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 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. The state figures are generally published in March and September. 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.

Chart 1: State Per Capita Income

State	Per Capita Income
South Carolina	\$45,438

Chart II: County Per Capita Income

County	Per Capita Income
Abbeville	35,219
Aiken	44,349
Allendale	33,582
Anderson	41,170
Bamberg	35,203
Barnwell	35,606
Beaufort	59,318
Berkeley	42,365
Calhoun	41,136
Charleston	63,901
Cherokee	33,875
Chester	35,227
Chesterfield	32,249
Clarendon	34,475
Colleton	37,521
Darlington	39,195
Dillon	30,203
Dorchester	40,926
Edgefield	37,294
Fairfield	37,834
Florence	44,001
Georgetown	49,341
Greenville	49,801
Greenwood	38,180
Hampton	34,322
Horry	39,028
Jasper	31,488
Kershaw	42,929
Lancaster	52,396
Laurens	35,441
Lee	33,605
Lexington	47,992

County	Per Capita Income
McCormick	40,004
Marion	33,569
Marlboro	32,637
Newberry	39,024
Oconee	45,004
Orangeburg	35,656
Pickens	39,549
Richland	47,299
Saluda	34,353
Spartanburg	44,169
Sumter	40,019
Union	34,341
Williamsburg	34,993
York	48,588