



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 #22-24

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

**DATE:** December 14, 2022

**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. 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 available.

**Chart 1: State Per Capita Income**

State	Per Capita Income
South Carolina	\$52,467

**Chart II: County Per Capita Income**

<b>County</b>	<b>Per Capita Income</b>
Abbeville	\$40,596
Aiken	\$51,057
Allendale	\$41,814
Anderson	\$46,894
Bamberg	\$41,081
Barnwell	\$41,828
Beaufort	\$70,166
Berkeley	\$48,919
Calhoun	\$50,375
Charleston	\$73,032
Cherokee	\$40,230
Chester	\$43,169
Chesterfield	\$39,538
Clarendon	\$44,874
Colleton	\$42,481
Darlington	\$47,845
Dillon	\$39,567
Dorchester	\$46,857
Edgefield	\$45,299
Fairfield	\$48,634
Florence	\$51,554
Georgetown	\$57,656
Greenville	\$55,442
Greenwood	\$44,723
Hampton	\$41,689
Horry	\$46,817
Jasper	\$41,531
Kershaw	\$50,635
Lancaster	\$55,033
Laurens	\$41,245
Lee	\$41,364
Lexington	\$55,304

<b>County</b>	<b>Per Capita Income</b>
McCormick	\$44,391
Marion	\$41,519
Marlboro	\$37,933
Newberry	\$46,917
Oconee	\$52,336
Orangeburg	\$42,376
Pickens	\$43,842
Richland	\$52,980
Saluda	\$44,503
Spartanburg	\$50,596
Sumter	\$47,046
Union	\$40,821
Williamsburg	\$40,746
York	\$56,566