



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 #23-5

SUBJECT: Per Capita Income Figures for State of South Carolina

DATE: April 17, 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 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).

Generally, the state per capita income figures are published in March and September. The county per capita income figures are generally published in 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 state and county per capita income amounts each year when it receives the figures from the South Carolina Revenue and Fiscal Affairs Office. The most recently available state per capita income figure is:

State of South Carolina      \$53,320