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State of South Carolina  
Department of Revenue  
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

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SC REVENUE INFORMATIONAL BULLETIN #01-11

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

DATE: July 17, 2001

SUPERSEDES: 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)  
S.C. Code Ann. Section 1-23-10(4) (2000)  
SC Revenue Procedure #99-4

SCOPE: A Revenue Informational Bulletin 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. **A Revenue Informational Bulletin 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 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 currently obtain the information from the United States Department of Commerce’s Bureau of Economic Analysis website at [www.bea.doc.gov](http://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	\$18,598
Aiken	\$24,377
Allendale	\$17,321
Anderson	\$22,930
Bamberg	\$18,606
Barnwell	\$23,858
Beaufort	\$32,699
Berkeley	\$17,001
Calhoun	\$20,643
Charleston	\$26,085
Cherokee	\$19,861
Chester	\$18,215
Chesterfield	\$19,146
Clarendon	\$17,298
Colleton	\$18,182
Darlington	\$20,223
Dillon	\$17,174
Dorchester	\$21,187
Edgefield	\$19,751
Fairfield	\$20,888
Florence	\$23,360
Georgetown	\$21,892
Greenville	\$28,852
Greenwood	\$23,601
Hampton	\$20,613
Horry	\$24,492
Jasper	\$18,719
Kershaw	\$21,169
Lancaster	\$20,150

Laurens	\$21,607
Lee	\$13,725
Lexington	\$26,643
McCormick	\$16,098
Marion	\$17,867
Marlboro	\$15,837
Newberry	\$20,958
Oconee	\$24,104
Orangeburg	\$19,884
Pickens	\$20,816
Richland	\$27,988
Saluda	\$20,847
Spartanburg	\$23,165
Sumter	\$18,238
Union	\$19,125
Williamsburg	\$16,373
York	\$24,574

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.