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

SC INFORMATION LETTER #05-14

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

DATE: May 4, 2005

SUPERSEDES: SC Revenue Information Letter #04-12 and all previous documents and any oral directives in conflict herewith.

REFERENCE: S. C. Code Ann. Section 12-6-3360 (Supp. 2004)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
SC Revenue Procedure #03-1

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, 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 Code Section 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 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 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	\$20,289
Aiken	\$27,350
Allendale	\$17,221
Anderson	\$25,946
Bamberg	\$19,051
Barnwell	\$19,296
Beaufort	\$34,814
Berkeley	\$23,441
Calhoun	\$24,831
Charleston	\$30,951
Cherokee	\$21,492
Chester	\$22,139
Chesterfield	\$20,981
Clarendon	\$19,630
Colleton	\$20,416
Darlington	\$23,797
Dillon	\$19,378
Dorchester	\$24,226
Edgefield	\$20,345
Fairfield	\$21,645
Florence	\$26,088
Georgetown	\$26,614
Greenville	\$30,037
Greenwood	\$23,922
Hampton	\$19,855
Horry	\$25,266
Jasper	\$19,338
Kershaw	\$26,159
Lancaster	\$21,269
Laurens	\$21,422

Lee	\$18,643
Lexington	\$30,048
McCormick	\$18,338
Marion	\$20,048
Marlboro	\$18,676
Newberry	\$21,933
Oconee	\$26,201
Orangeburg	\$22,325
Pickens	\$23,593
Richland	\$28,966
Saluda	\$22,910
Spartanburg	\$25,733
Sumter	\$22,390
Union	\$22,644
Williamsburg	\$18,298
York	\$27,407

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.