



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #15-21

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

DATE: December 14, 2015

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 May and 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 county and State per capita income amounts each year when it receives the figures from the South Carolina Board of Economic Advisors. Below are the most recent figures.

Chart 1: State Per Capita Income

State	Per Capita Income
South Carolina	\$36,677

Chart II: County Per Capita Income

County	Per Capita Income
Abbeville	\$29,570
Aiken	\$37,265
Allendale	\$28,315
Anderson	\$34,228
Bamberg	\$29,701
Barnwell	\$27,202
Beaufort	\$46,137
Berkeley	\$34,810
Calhoun	\$35,642
Charleston	\$47,843
Cherokee	\$28,230
Chester	\$29,298
Chesterfield	\$28,790
Clarendon	\$27,112
Colleton	\$31,966
Darlington	\$32,840
Dillon	\$24,674
Dorchester	\$33,199
Edgefield	\$29,435
Fairfield	\$31,449
Florence	\$36,380
Georgetown	\$39,788
Greenville	\$40,791
Greenwood	\$32,913
Hampton	\$27,216
Horry	\$31,973
Jasper	\$24,301
Kershaw	\$35,720
Lancaster	\$34,936
Laurens	\$30,131
Lee	\$26,275
Lexington	\$39,935
McCormick	\$31,092
Marion	\$29,520
Marlboro	\$24,717
Newberry	\$33,686
Oconee	\$35,794
Orangeburg	\$29,691
Pickens	\$32,419
Richland	\$38,811
Saluda	\$30,107
Spartanburg	\$36,583
Sumter	\$36,077
Union	\$28,673
Williamsburg	\$26,792
York	\$37,903