



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 #16-17

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

DATE: December 7, 2016

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 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 Board of Economic Advisors. Below are the most recent figures.

Chart 1: State Per Capita Income

State	Per Capita Income
South Carolina	\$38,302

Chart II: County Per Capita Income

County	Per Capita Income
Abbeville	\$30,468
Aiken	\$37,389
Allendale	\$28,199
Anderson	\$35,297
Bamberg	\$29,845
Barnwell	\$27,704
Beaufort	\$48,134
Berkeley	\$34,684
Calhoun	\$33,874
Charleston	\$50,838
Cherokee	\$29,394
Chester	\$30,441
Chesterfield	\$29,962
Clarendon	\$27,692
Colleton	\$33,120
Darlington	\$33,680
Dillon	\$25,461
Dorchester	\$35,966
Edgefield	\$31,173
Fairfield	\$33,633
Florence	\$37,322
Georgetown	\$39,888
Greenville	\$43,132
Greenwood	\$33,723
Hampton	\$27,398
Horry	\$32,830
Jasper	\$25,951
Kershaw	\$37,163
Lancaster	\$38,043
Laurens	\$31,406
Lee	\$26,425
Lexington	\$41,764
McCormick	\$33,608
Marion	\$28,674
Marlboro	\$25,161
Newberry	\$34,660
Oconee	\$37,761
Orangeburg	\$30,578
Pickens	\$33,911
Richland	\$41,025
Saluda	\$32,113
Spartanburg	\$38,686
Sumter	\$36,834
Union	\$30,115
Williamsburg	\$27,637
York	\$39,778