



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 #21-27

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

DATE: December 10, 2021

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 Revenue and Fiscal Affairs Office. Below are the most recent figures.

Chart 1: State Per Capita Income

State	Per Capita Income
South Carolina	\$48,021

Chart II: County Per Capita Income

County	Per Capita Income
Abbeville	38,033
Aiken	47,118
Allendale	38,991
Anderson	43,459
Bamberg	37,596
Barnwell	38,682
Beaufort	61,298
Berkeley	44,134
Calhoun	44,655
Charleston	66,656
Cherokee	36,567
Chester	38,931
Chesterfield	34,477
Clarendon	38,001
Colleton	40,336
Darlington	41,928
Dillon	33,030
Dorchester	42,662
Edgefield	41,178
Fairfield	41,827
Florence	46,749
Georgetown	51,775
Greenville	52,213
Greenwood	40,786
Hampton	39,185
Horry	42,110
Jasper	34,446
Kershaw	45,782
Lancaster	52,999
Laurens	38,108
Lee	36,638
Lexington	50,188

County	Per Capita Income
McCormick	42,422
Marion	36,606
Marlboro	35,748
Newberry	41,910
Oconee	47,511
Orangeburg	38,730
Pickens	41,770
Richland	49,678
Saluda	37,637
Spartanburg	46,543
Sumter	43,003
Union	37,515
Williamsburg	38,528
York	51,772