



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 #24-20

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

**DATE:** December 3, 2024

**SUPERSEDES:** All previous documents and any oral directives in conflict herewith.

**AUTHORITY:** S.C. Code Ann. § 12-4-320  
S.C. Code Ann. § 1-23-10(4)  
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 small business 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. In 2024, the state's per capita income was published in March and November. 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 available.

**Chart I: State Per Capita Income**

<b>State</b>	<b>Per Capita Income</b>
South Carolina	\$57,332

**Chart II: County Per Capita Income**

<b>County</b>	<b>Per Capita Income</b>
Abbeville	\$43,106
Aiken	\$53,883
Allendale	\$46,875
Anderson	\$50,288
Bamberg	\$44,564
Barnwell	\$41,338
Beaufort	\$80,192
Berkeley	\$55,131
Calhoun	\$51,945
Charleston	\$83,294
Cherokee	\$41,896
Chester	\$44,918
Chesterfield	\$40,396
Clarendon	\$48,457
Colleton	\$46,418
Darlington	\$49,772
Dillon	\$40,339
Dorchester	\$51,555
Edgefield	\$50,938
Fairfield	\$52,780
Florence	\$54,943
Georgetown	\$61,924
Greenville	\$60,866
Greenwood	\$46,153
Hampton	\$44,723
Horry	\$51,033
Jasper	\$48,687
Kershaw	\$57,000
Lancaster	\$58,926
Laurens	\$43,851
Lee	\$44,427
Lexington	\$60,682
Marion	\$43,174
Marlboro	\$38,787
McCormick	\$49,183
Newberry	\$49,870
Oconee	\$57,361
Orangeburg	\$44,277

<b>County</b>	<b>Per Capita Income</b>
Pickens	\$49,294
Richland	\$57,160
Saluda	\$45,923
Spartanburg	\$53,700
Sumter	\$49,704
Union	\$40,314
Williamsburg	\$40,528
York	\$62,604