
State of South Carolina
Department of Revenue
301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214

SC REVENUE INFORMATIONAL BULLETIN #02-9

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

DATE: June 18, 2002

SUPERSEDES: SC Information Bulletin #01-11 and all previous documents and any oral directives in conflict herewith.

REFERENCE: S. C. Code Ann. Section 12-6-3360(M)(13)(2000)

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)
S.C. Code Ann. Section 1-23-10(4) (Supp. 2001)
SC Revenue Procedure #99-4

SCOPE: A Revenue Informational Bulletin 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. A Revenue Informational Bulletin 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	\$20,429
Aiken	\$24,179
Allendale	\$17,843
Anderson	\$23,981
Bamberg	\$18,656
Barnwell	\$21,027
Beaufort	\$32,112
Berkeley	\$18,160
Calhoun	\$21,023
Charleston	\$28,466
Cherokee	\$20,070
Chester	\$19,764
Chesterfield	\$19,584
Clarendon	\$17,727
Colleton	\$18,672
Darlington	\$21,038
Dillon	\$17,580
Dorchester	\$20,906
Edgefield	\$16,221
Fairfield	\$21,424
Florence	\$24,517
Georgetown	\$23,618
Greenville	\$28,743
Greenwood	\$23,658
Hampton	\$19,028
Horry	\$23,315
Jasper	\$16,716
Kershaw	\$20,835
Lancaster	\$20,765
Laurens	\$20,714
Lee	\$15,386
Lexington	\$27,053

McCormick	\$16,546
Marion	\$17,881
Marlboro	\$16,981
Newberry	\$20,639
Oconee	\$24,783
Orangeburg	\$19,619
Pickens	\$21,176
Richland	\$28,206
Saluda	\$18,683
Spartanburg	\$23,803
Sumter	\$20,493
Union	\$19,848
Williamsburg	\$17,248
York	\$25,158

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.