



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

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P.O. Box 125, Columbia, South Carolina 29214-0575

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SC INFORMATION LETTER #25-23

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

**DATE:** December 4, 2025

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

**AUTHORITY:** S.C. Code Ann. § 12-4-320  
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.

Several 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 incentive. The Department generally publishes the county per capita personal income figures in November after they are provided by the South Carolina Revenue and Fiscal Affairs Office. These figures are based on information provided by the United States Bureau of Economic Analysis (BEA).

Due to the federal government shut down, the BEA will not provide the necessary information until February 5, 2026. The Department will publish the county per capita personal income figures soon after that date. Until the Department publishes the new figures, taxpayers should use the county figures published by the Department in SC Information Letter #24-20 published on December 3, 2024.