



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 #26-8

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

**DATE:** February 12, 2026

**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 particular incentive.

The state county per capita income figures are generally published in November. As discussed in SC Information Letter #25-23, the 2024 figures were not available for publication until February 5, 2026. Below are the figures for 2024, which are the most recent available.

**Chart I: State Per Capita Income**

<b>State</b>	<b>Per Capita Income</b>
South Carolina	\$60,776

**Chart II: County Per Capita Income**

<b>County</b>	<b>Per Capita Income</b>
Abbeville	\$45,157
Aiken	\$56,728
Allendale	\$48,320
Anderson	\$53,021
Bamberg	\$48,120
Barnwell	\$44,155
Beaufort	\$85,327
Berkeley	\$58,397
Calhoun	\$56,579
Charleston	\$90,550
Cherokee	\$43,456
Chester	\$48,449
Chesterfield	\$41,717
Clarendon	\$51,633
Colleton	\$49,111
Darlington	\$52,320
Dillon	\$43,733
Dorchester	\$54,669
Edgefield	\$50,250
Fairfield	\$57,356
Florence	\$58,159
Georgetown	\$67,003
Greenville	\$64,100
Greenwood	\$49,107
Hampton	\$47,632
Horry	\$53,905
Jasper	\$50,184
Kershaw	\$60,737
Lancaster	\$61,082
Laurens	\$46,035
Lee	\$46,925
Lexington	\$64,070
Marion	\$47,091
Marlboro	\$41,332
McCormick	\$53,670
Newberry	\$53,782
Oconee	\$61,307
Orangeburg	\$47,455

<b>County</b>	<b>Per Capita Income</b>
Pickens	\$52,091
Richland	\$60,580
Saluda	\$49,268
Spartanburg	\$55,886
Sumter	\$52,221
Union	\$43,154
Williamsburg	\$43,661
York	\$66,502