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State of South Carolina  
**Department of Revenue**  
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SC INFORMATION LETTER #10-4

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

**DATE:** April 27, 2010

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

**REFERENCE:** S. C. Code Ann. Section 12-6-3360 (2000, Supp. 2009)  
S. C. Code Ann. Section 12-6-3410 (2000, Supp. 2009)  
S. C. Code Ann. Chapter 15, Title 12 (Supp. 2009)  
S. C. Code Ann. Section 12-36-2120(65) (2000, Supp. 2009)  
S. C. Code Ann. Section 12-37-930 (2000, Supp. 2009)

**AUTHORITY:** S. C. Code Ann. Section 12-4-320 (2000)  
S.C. Code Ann. Section 1-23-10(4) (Supp. 2009)  
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.

In recent years, a number of income, sales and use, and property tax incentives have been added that require jobs associated with the incentive to meet certain state or county per capita personal income (herein referred to as “per capita income”) requirements to determine qualification for, or the amount of, the particular incentive. In order to aid taxpayers in determining whether the per capita income requirements of an incentive are met, the Department publishes the county and state per capita income amounts each year.

Generally, the information concerning state per capita income is updated twice a year, usually in April and October. The information concerning per capita income for South Carolina’s counties is updated once a year, usually in May. The Department publishes both the county and state figures when it receives the figures from the South Carolina Board of Economic Advisors. The most recently available state per capita income figure is:

State of South Carolina \$32,495

The following chart contains the most recently available per capita income figures for all South Carolina counties.

County	Per Capita Income
Abbeville	\$26,135
Aiken	\$32,855
Allendale	\$22,636
Anderson	\$30,252
Bamberg	\$25,698
Barnwell	\$23,713
Beaufort	\$44,191
Berkeley	\$30,449
Calhoun	\$34,205
Charleston	\$39,581
Cherokee	\$26,002
Chester	\$27,856
Chesterfield	\$25,639
Clarendon	\$25,134
Colleton	\$27,291
Darlington	\$30,172
Dillon	\$23,957
Dorchester	\$30,765
Edgefield	\$29,638
Fairfield	\$27,263
Florence	\$33,822
Georgetown	\$36,707
Greenville	\$36,905
Greenwood	\$29,036
Hampton	\$25,198
Horry	\$29,383
Jasper	\$26,965
Kershaw	\$33,264
Lancaster	\$23,102
Laurens	\$27,157
Lee	\$24,180
Lexington	\$35,960
McCormick	\$24,908
Marion	\$24,396
Marlboro	\$23,284
Newberry	\$28,121
Oconee	\$32,456
Orangeburg	\$28,452
Pickens	\$27,367
Richland	\$36,006

Saluda	\$31,220
Spartanburg	\$30,506
Sumter	\$29,302
Union	\$27,874
Williamsburg	\$24,246
York	\$33,203

Among the incentives that use per capita income are the following:

*Personal Property Corporate Headquarters Credit in Code Section 12-6-3410* - The personal property headquarters credit contained in Code Section 12-6-3410 is available to a taxpayer that: (1) meets all the requirements necessary to claim the real property headquarters credit, (2) meets other statutory requirements as to the personal property that is used at the headquarters; and (3) creates at least 75 new full-time headquarters or research and development type jobs at the headquarters and those jobs have an average cash compensation level of more than twice the per capita income of the state based on the most recent per capita income data available as of the end of the taxpayer's taxable year in which the jobs are filled.

*“Qualifying Service-Related Facility” Definition in Code Section 12-6-3360* - Code Section 12-6-3360 allows a jobs tax credit for taxpayers that create new full-time jobs at a qualifying new facility or an expansion of an existing qualifying facility. One of the qualifying facilities is a “qualifying service-related facility.” A “qualifying service-related facility” includes a business, other than a business engaged in legal, accounting, banking or investment services or retail sales, which has a net increase at a single location of at least:

- (1) two hundred fifty jobs;
- (2) one hundred twenty-five jobs that have an average cash compensation level of more than one and one-half times the state per capita income or the per capita income in the county where the jobs are located, whichever is lower;
- (3) seventy-five jobs that have an average cash compensation level of more than twice the state per capita income or the per capita income in the county where the jobs are located, whichever is lower; or
- (4) thirty jobs that have an average cash compensation level of more than two and one-half times the state per capita income or the per capita income in the county where the jobs are located, whichever is lower.

A taxpayer must use the most recent per capita income data available as of the end of the taxable year in which the jobs are filled.

*Sales and Use Tax Exemption for Computer Equipment for “Technology Intensive Facilities” in Code Section 12-36-2120(65)* - A sales and use tax exemption is available for computer equipment used in connection with a “technology intensive facility” if the taxpayer meets certain investment requirements and creates at least 100 jobs at the facility over a five year period and those jobs have an average cash compensation of at least 150% of the per capita income of the state according to the most recently published data available at the time the facility’s construction starts.

*Special Benefits for Life Sciences Facilities in Chapter 15, Title 12 and Code Section 12-37-930* – A business may qualify for special incentives if its facility qualifies as a “life sciences facility”. A business will qualify as a “life sciences facility” if it is engaged in pharmaceutical, medicine, and related laboratory instrument manufacturing, processing, or research and development and it invests \$100 million in a project and creates 200 full-time new jobs at the project with an average annual cash compensation of at least 150% of the annual per capita income of the state or the county in which the facility is located, whichever is lower. Per capita income must be determined using the most recent per capita income data available as of the end of the taxable year in which the jobs are filled.

*Small Business Jobs Tax Credit in Code Section 12-6-3360* - Code Section 12-6-3360(C)(2) provides that small businesses with 99 or fewer employees that increase employment by two or more new full-time jobs may be eligible for the jobs tax credit. The amount of the credit depends in part on whether the gross wages of the new full-time job amounts to a minimum of 120% of the county’s or state’s average per capita income, whichever is lower.

Each of these incentives has special rules on how to determine whether the per capita income requirements of each particular incentive have been met. Therefore, the appropriate statutes should be consulted to determine whether the per capita income requirements of the particular statute are met as well as to assure that all other requirements of the statute have been met.