



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210
P.O. Box 12265, Columbia, South Carolina 29211

SC INFORMATION LETTER #17-17

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

DATE: November 17, 2017

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

AUTHORITY: S.C. Code Ann. Section 12-4-320 (2014)
S.C. Code Ann. Section 1-23-10(4) (2005)
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 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. The state figures are generally published in March and September. In order 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 Board of Economic Advisors. Below are the most recent figures.

Chart 1: State Per Capita Income

State	Per Capita Income
South Carolina	\$39,517

Chart II: County Per Capita Income

County	Per Capita Income
Abbeville	31,374
Aiken	39,030
Allendale	30,507
Anderson	36,147
Bamberg	31,457
Barnwell	28,457
Beaufort	50,078
Berkeley	35,667
Calhoun	35,435
Charleston	53,272
Cherokee	30,026
Chester	31,096
Chesterfield	30,783
Clarendon	28,063
Colleton	34,362
Darlington	34,890
Dillon	26,747
Dorchester	36,460
Edgefield	32,921
Fairfield	34,801
Florence	38,258
Georgetown	42,195
Greenville	44,298
Greenwood	34,478
Hampton	28,723
Horry	33,820
Jasper	26,274
Kershaw	38,417
Lancaster	40,941
Laurens	32,000
Lee	28,172
Lexington	42,843
McCormick	34,967
Marion	29,319
Marlboro	26,175
Newberry	35,718
Oconee	38,863
Orangeburg	31,575

County	Per Capita Income
Pickens	34,835
Richland	42,245
Saluda	32,793
Spartanburg	39,386
Sumter	37,536
Union	30,812
Williamsburg	28,725
York	40,561