



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 #19-1

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

DATE: January 2, 2019

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	\$41,633

Chart II: County Per Capita Income

County	Per Capita Income
Abbeville	33,044
Aiken	40,656
Allendale	30,946
Anderson	38,271
Bamberg	31,881
Barnwell	32,428
Beaufort	52,763
Berkeley	37,483
Calhoun	36,787
Charleston	57,281
Cherokee	31,313
Chester	32,667
Chesterfield	29,559
Clarendon	32,037
Colleton	34,345
Darlington	35,764
Dillon	27,111
Dorchester	37,847
Edgefield	34,913
Fairfield	36,198
Florence	40,411
Georgetown	44,782
Greenville	46,066
Greenwood	35,829
Hampton	30,861
Horry	35,520
Jasper	27,762
Kershaw	39,842
Lancaster	47,505
Laurens	33,390
Lee	31,616
Lexington	44,497

County	Per Capita Income
McCormick	35,465
Marion	30,157
Marlboro	29,861
Newberry	36,846
Oconee	41,424
Orangeburg	32,668
Pickens	36,936
Richland	43,863
Saluda	33,164
Spartanburg	41,709
Sumter	36,887
Union	31,858
Williamsburg	31,735
York	44,343