



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 #19-27

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

**DATE:** November 15, 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	\$43,702

**Chart II: County Per Capita Income**

<b>County</b>	<b>Per Capita Income</b>
Abbeville	34,108
Aiken	42,511
Allendale	33,237
Anderson	39,710
Bamberg	32,858
Barnwell	33,363
Beaufort	56,711
Berkeley	40,415
Calhoun	38,451
Charleston	61,477
Cherokee	33,197
Chester	34,014
Chesterfield	31,012
Clarendon	33,197
Colleton	35,697
Darlington	37,475
Dillon	27,718
Dorchester	38,892
Edgefield	36,436
Fairfield	36,758
Florence	41,833
Georgetown	47,071
Greenville	48,644
Greenwood	37,424
Hampton	32,473
Horry	37,091
Jasper	29,242
Kershaw	41,227
Lancaster	49,127
Laurens	34,622
Lee	32,708
Lexington	46,513

<b>County</b>	<b>Per Capita Income</b>
McCormick	38,513
Marion	31,492
Marlboro	31,562
Newberry	37,793
Oconee	43,312
Orangeburg	33,818
Pickens	38,344
Richland	45,529
Saluda	34,455
Spartanburg	43,148
Sumter	38,603
Union	32,745
Williamsburg	32,726
York	46,667