



MULTISTATE TAX

South Carolina 2021 county tier rankings

Tax Alert

Overview

The South Carolina [Jobs Tax Credit](#) is a financial incentive that rewards new and expanding companies for creating jobs in the state. In order to qualify, companies must create and maintain a certain number of net new jobs in a taxable year. The number of new jobs is calculated as the increase in the average monthly employment from one year to the next.¹ The credit is dependent, in part, on per capita income and unemployment rate data received from the South Carolina Department of Employment and Workforce and the United States Department of Commerce.

This Tax Alert provides the county rankings for purposes of the South Carolina Jobs Tax Credit in 2021.

2021 county tier rankings

Below are the 2021 county rankings for purposes of the South Carolina Jobs Tax Credit, Tier IV being the most distressed and Tier I being the least distressed counties.² Bold lettering indicates that the county changed tiers from 2020 and the arrows indicate which direction in ranking the county moved.

TIER IV	TIER III	TIER II	TIER I
Allendale	Abbeville	Anderson	Aiken →
Bamberg	Calhoun	Edgefield	Beaufort
Barnwell	Cherokee	Florence	Berkeley
Chester	Chesterfield	Georgetown	Charleston
Dillon	Clarendon →	Greenwood	Dorchester
Fairfield ←	Colleton	Kershaw	Greenville
Lee	Darlington	Lancaster	Lexington
Marion	Hampton	McCormick →	Newberry →
Marlboro	Horry Jasper	Pickens	Oconee →
Orangeburg	Laurens	Saluda	Richland
Union	Sumter ←	Spartanburg ←	York
Williamsburg			

Considerations

The South Carolina county rankings for 2021 can have a significant effect on how projects within a county are evaluated and the amount of benefits available per new job within a county through the state's Jobs Tax Credit program. The 2021 Jobs Tax Credit amounts are as follows:

- Tier I: \$1,500 per year, per job.
 - o Moving to Tier I: Aiken, Newberry, Oconee
- Tier II: \$2,750 per year, per job.
 - o Moving to Tier II: McCormick, Spartanburg
- Tier III: \$20,250 per year, per job
 - o Moving to Tier III: Clarendon, Sumter
- Tier IV: \$25,000 per year, per job
 - Moving to Tier IV: Fairfield

Please reach out to a member of your Deloitte engagement team or to the professionals listed below for more information about these changes and their effect on South Carolina's tax credit programs.

Get in touch

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Footnotes

¹ SC Code § 12-6-3360.

² [SC Information Letter #20-33](#).

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