



MULTISTATE TAX

2021 North Carolina county development tier designations and average wages

Tax Alert

Overview

This Tax Alert provides the 2021 North Carolina county tier designations and the county average wages for the purposes of North Carolina's economic development incentive programs. The Development Tier Designation statute (N.C Code § 143B-437.08) provides specific guidelines for calculating annual tier rankings. This process assigns each county to a designation of Tier One (most distressed), Tier Two, or Tier Three (least distressed).

Designations and county average wage

The tables below provide each county's tier designation as well as county-average private sector wages for 2021.¹ Bold lettering indicates that the county changed tiers from 2020 and the arrows indicate which direction the county moved in distress ranking.

2021 Tier One		2021 Tier Two		2021 Tier Three	
County	Average Private Sector Wage	County	Average Private Sector Wage	County	Average Private Sector Wage
Alexander ←	\$33,431	Alamance	\$43,282	Cabarrus	\$41,255
Anson	\$35,083	Alleghany	\$32,461	Camden →	\$37,398
Bertie	\$32,276	Ashe	\$36,429	Carteret →	\$34,953
Bladen	\$38,052	Avery	\$33,213	Chatham	\$38,935
Burke ←	\$37,414	Beaufort →	\$38,541	Currituck	\$34,847
Caldwell	\$41,157	Brunswick ←	\$40,184	Durham	\$75,892
Caswell	\$37,128	Buncombe ←	\$44,847	Henderson	\$40,529
Cherokee ←	\$33,148	Catawba	\$43,920	Iredell	\$51,136
Cleveland	\$40,466	Chowan →	\$36,430	Johnston	\$41,776
Columbus	\$35,138	Clay	\$32,387	Lincoln	\$43,214
Cumberland	\$38,214	Craven	\$40,352	Macon →	\$36,942
Duplin	\$36,490	Dare	\$33,681	Mecklenburg	\$71,689
Edgecombe	\$36,170	Davidson	\$42,274	Moore	\$42,255
Graham	\$37,074	Davie ←	\$39,598	Orange	\$52,155
Greene	\$32,853	Forsyth	\$54,914	Pender	\$35,036
Halifax	\$34,225	Franklin	\$44,826	Polk →	\$33,383
Hertford	\$39,777	Gaston	\$42,018	Transylvania →	\$35,833
Hoke ←	\$33,928	Gates	\$38,178	Union	\$46,386
Hyde	\$31,555	Granville	\$42,326	Wake	\$63,966
Lenoir	\$39,839	Guilford	\$50,603	Watauga	\$35,053
Martin	\$32,137	Harnett	\$35,637		
Mitchell	\$40,351	Haywood ←	\$37,577		
Nash	\$41,827	Jackson	\$36,241	North Carolina	\$54,005
Northampton	\$38,433	Jones →	\$34,339		
Pasquotank	\$37,746	Lee	\$42,516		
Randolph ←	\$37,865	Madison	\$35,775		
Richmond	\$35,874	McDowell	\$37,962		
Robeson	\$35,033	Montgomery	\$38,237		
Rockingham	\$35,953	New Hanover ←	\$46,383		
Rowan ←	\$44,412	Onslow →	\$32,760		
Rutherford	\$37,031	Pamlico	\$30,448		
Sampson	\$39,034	Perquimans →	\$37,046		
Scotland	\$38,063	Person	\$42,446		
Swain	\$29,024	Pitt →	\$42,801		
Tyrrell	\$33,463	Stanly	\$35,420		
Vance	\$36,717	Stokes	\$32,264		
Warren	\$30,494	Surry	\$37,836		
Washington	\$42,747	Yadkin	\$36,674		
Wayne	\$38,401	Yancey	\$37,476		
Wilkes	\$38,362				
Wilson	\$46,904				

The counties listed below moved to a more distressed Tier in 2021. Any new job creation or capital investment activity anticipated in these counties should be evaluated for discretionary incentive eligibility based on the new Tier designation.

- Alexander, Brunswick, Buncombe, Burke, Cherokee, Davie, Haywood, Hoke, New Hanover, Randolph, and Rowan

Considerations

The North Carolina county development tier designations and county average wage can have a significant effect on the evaluation of new projects creating jobs within a county that are seeking incentive benefits. Please reach out to the professionals listed below as they are monitoring these changes and will have more details about the designations and their effect on North Carolina’s discretionary incentive programs. These programs include but are not limited to the Jobs Development Investment Grant, One North Carolina Fund, and Building Reuse and Building Demolition programs.

Get in touch

[Christine Spratley](#)

[Charlie Ruby](#)

[Kenan Gay](#)

[Kristen Hogan](#)



Footnotes

¹ 2021 NC Tiers memo

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30 Rockefeller Plaza
New York, NY 10112-0015
United States

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