

County Adjusted Gross Income Tax Rates
CY 2016 Certified Distributions
Certified July 31, 2015
Amended August 28, 2015¹
Amended September 30, 2015²
Amended October 30, 2015³
Amended November 4, 2015⁴
Amended November 12, 2015⁵

County Name	County Adjusted Gross Income Tax Base I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities (See Citations at the end of this table)	County Adjusted Gross Income Tax Property Tax Replacement I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding I.C. 6-3.5-1.1-25
Bartholomew	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Benton	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Blackford	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%
Brown	1.0000%	0.0000%	0.3955%	0.5000%	0.2500%
Carroll	1.0000%	0.0000%	0.3539%	0.2000%	0.0000%
Cass	1.0000%	0.0000%	0.0000%	1.0000%	0.2500%
Clark	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Clay	1.0000%	0.2500%	0.0000%	0.7500%	0.2500%
Clinton	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Crawford	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Daviess	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Decatur	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DeKalb	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Elkhart	1.0000%	0.2500%	0.0000%	0.2500%	0.2500%
Floyd	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Fountain	1.0000%	0.0000%	0.0000%	0.0500%	0.2500%
Franklin	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%
Fulton	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Hancock	1.0000%	0.0000%	0.0000%	0.2500%	0.2000%
Harrison	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Hendricks	1.0000%	0.0000%	0.0000%	0.1500%	0.1000%
Huntington	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Jackson	1.0000%	0.1000%	0.0000%	0.0000%	0.0000%
Jasper	1.0000%	0.1500%	0.3640%	0.8500%	0.2500%
Jay	1.0000%	0.0000%	0.4000%	0.5000%	0.2000%
Jennings	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Johnson	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Lagrange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Lake	0.0000%	0.0000%	0.0000%	1.0000%	0.2500%
LaPorte	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Lawrence	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Marshall	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Morgan	1.0000%	0.0000%	0.2680%	0.9500%	0.2500%
Newton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Noble	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Ohio	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%
Orange	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%

County Name	County Adjusted Gross Income Tax Base I.C. 6-3.5-1.1-2	County Adjusted Gross Income Tax Correctional Facilities (See Citations at the end of this table)	County Adjusted Gross Income Tax Property Tax Replacement I.C. 6-3.5-1.1-24	County Adjusted Gross Income Tax Property Tax Relief I.C. 6-3.5-1.1-26	County Adjusted Gross Income Tax Public Safety Funding I.C. 6-3.5-1.1-25
Owen	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Parke	1.0000%	0.0000%	0.4500%	0.2500%	0.2500%
Pike	0.0000%	0.0000%	0.0000%	0.0000%	0.2500%
Pulaski	1.0000%	0.3000%	0.4000%	1.0000%	0.2500%
Putnam	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%
Randolph	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Ripley	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rush	1.0000%	0.6000%	0.0000%	0.0000%	0.0800%
Shelby	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%
Starke	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Steuben	1.0000%	0.0000%	0.0000%	0.2500%	0.2500%
Tipton	1.0000%	0.4000%	0.0000%	0.2000%	0.1300%
Union	1.0000%	0.2500%	0.0000%	0.0000%	0.2500%
Vigo	0.7500%	0.0000%	0.0000%	0.0000%	0.0000%
Wabash	1.0000%	0.0000%	0.4000%	1.0000%	0.2500%
Warren	1.0000%	0.0000%	0.3000%	0.2500%	0.2500%
Washington	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Wayne	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Wells	1.0000%	0.0000%	0.4000%	0.2000%	0.0500%
White	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Whitley	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%

Citations for County Adjusted Gross Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-1.1-2.3, I.C. 6-3.5-1.1-2.5, I.C. 6-3.5-1.1-2.7, I.C. 6-3.5-1.1-2.8, I.C. 6-3.5-1.1-2.9, I.C. 6-3.5-1.1-3.3, I.C. 6-3.5-1.1-3.5, I.C. 6-3.5-1.1-3.6, IC 6-3.5-1.1-3.4

Note 1: Amended on August 28, 2015 to reflect a rate change for Blackford, Hendricks, and Tipton Counties.

Note 2: Amended on September 30, 2015 to reflect a rate change for Franklin, Jasper, Putnam, and Tipton Counties.

Note 3: Amended on October 30, 2015 to reflect a rate change for Tipton County.

Note 4: Amended on November 4, 2015 to reflect a rate change for Washington County.

Note 5: Amended on November 12, 2015 to reflect a rate change for Clinton, Fountain, Morgan, Ohio, Pike, Pulaski, Rush, Shelby, Union, and Whitley Counties.

**County Option Income Tax Rates
CY 2016 Certified Distributions
Certified July 31, 2015
Amended September 30, 2015¹
Amended November 12, 2015²**

County Name	County Option Income Tax Base I.C. 6-3.5-6-8	County Option Income Tax Correctional Facilities (See Citations at the end of this table)	County Option Income Tax Property Tax Replacement I.C. 6-3.5-6-30	County Option Income Tax Property Tax Relief I.C. 6-3.5-6-32	County Option Income Tax Public Safety Funding I.C. 6-3.5-6-31
Adams	0.6000%	0.0000%	0.0000%	0.2500%	0.2500%
Allen	0.6000%	0.0000%	0.0000%	0.2500%	0.1000%
Boone	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Dearborn	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Delaware	0.6000%	0.0000%	0.0000%	0.0000%	0.2500%
Dubois	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Fayette	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Gibson	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%
Grant	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Greene	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Hamilton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Henry	1.0000%	0.0000%	0.0000%	0.0000%	0.2500%
Howard	0.7000%	0.2500%	0.0000%	0.5000%	0.0000%
Knox	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Kosciusko	0.7000%	0.0000%	0.0000%	0.0000%	0.0000%
Madison	1.0000%	0.0000%	0.0000%	0.5000%	0.2500%
Marion	1.0000%	0.0000%	0.2700%	0.0000%	0.5000%
Martin	0.8000%	0.0000%	0.0000%	0.2500%	0.2500%
Miami	0.6000%	0.2500%	0.0000%	1.0000%	0.2500%
Monroe	1.0000%	0.0950%	0.0000%	0.0000%	0.0000%
Montgomery	1.0000%	0.0000%	0.0000%	1.0000%	0.0000%
Perry	0.5000%	0.0000%	0.0000%	0.0000%	0.2500%
Posey	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%
Scott	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%
Spencer	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%
St. Joseph	0.6000%	0.0000%	0.0000%	0.5000%	0.2500%
Switzerland	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Tippecanoe	0.6000%	0.0000%	0.0000%	0.0000%	0.0000%
Vanderburgh	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Citations for County Option Income Tax Correctional Facilities Certified Distributions: I.C. 6-3.5-6-27, I.C. 6-3.5-6-28, I.C. 6-3.5-6-29, I.C. 6-3.5-6-33.

Note 1: Amended on September 30, 2015 to reflect a rate change for Delaware, Henry, and Howard Counties.

Note 2: Amended on November 12, 2015 to reflect a rate change for Gibson and Perry Counties.

County Economic Development Income Tax Rates

CY 2016 Certified Distributions

Certified July 31, 2015

Amended August 28, 2015¹

Amended September 30, 2015²

Amended November 4, 2015³

Amended November 12, 2015⁴

County Name	County	County	County
	Economic Dev. Income Tax Base I.C. 6-3.5-7-5	Economic Dev. Corrections/Courthouse/ Hospital (See Citations at the end of this table)	Economic Dev. Income Tax Homestead Credit I.C. 6-3.5-7-26
Adams	0.4000%	0.0000%	0.1240%
Allen	0.4000%	0.0000%	0.0000%
Bartholomew	0.2500%	0.0000%	0.0000%
Benton	0.2500%	0.0000%	0.0400%
Blackford	0.2500%	0.0000%	0.0000%
Brown	0.2500%	0.0000%	0.0000%
Carroll	0.1500%	0.0000%	0.0000%
Cass	0.2500%	0.0000%	0.0000%
Clark	0.2500%	0.0000%	0.2500%
Clinton	0.2500%	0.0000%	0.0000%
Crawford	0.2500%	0.0000%	0.0000%
Daviess	0.2500%	0.0000%	0.2500%
Decatur	0.2500%	0.0000%	0.0800%
DeKalb	0.2500%	0.0000%	0.0000%
Delaware	0.4000%	0.0000%	0.2500%
Dubois	0.4000%	0.0000%	0.0000%
Elkhart	0.2500%	0.0000%	0.0000%
Fayette	0.0000%	0.2500%	0.1200%
Floyd	0.3000%	0.0000%	0.1000%
Fountain	0.2000%	0.0000%	0.0500%
Franklin	0.2500%	0.0000%	0.0000%
Fulton	0.2000%	0.0000%	0.2300%
Gibson	0.5000%	0.0000%	0.0000%
Grant	0.2500%	0.0000%	0.0000%
Greene	0.2500%	0.0000%	0.0000%
Hancock	0.2500%	0.0000%	0.0000%
Harrison	0.2500%	0.0000%	0.0000%
Hendricks	0.2500%	0.0000%	0.0000%
Henry	0.0000%	0.0000%	0.2500%
Howard	0.2000%	0.0000%	0.0000%
Huntington	0.2500%	0.0000%	0.0000%
Jackson	0.2500%	0.0000%	0.2500%
Jasper	0.2500%	0.0000%	0.0000%
Jay	0.2500%	0.0000%	0.1000%
Jefferson	0.3500%	0.0000%	0.0000%
Jennings	0.2500%	0.0000%	0.0000%
Knox	0.4000%	0.0000%	0.0000%
Kosciusko	0.3000%	0.0000%	0.0000%
Lagrange	0.2500%	0.0000%	0.1500%

County Name	County		
	County	Economic Dev.	County
	Economic Dev.	Corrections/Courthouse/ Hospital	Economic Dev.
	Income Tax	(See Citations at the end of this table)	Income Tax
Base		Homestead Credit	
I.C. 6-3.5-7-5		I.C. 6-3.5-7-26	
Lake	0.2500%	0.0000%	0.0000%
LaPorte	0.4500%	0.0000%	0.0000%
Martin	0.2000%	0.0000%	0.0000%
Miami	0.4000%	0.0000%	0.0400%
Montgomery	0.0000%	0.0000%	0.1000%
Morgan	0.2000%	0.0000%	0.0520%
Noble	0.2500%	0.0000%	0.2500%
Orange	0.2500%	0.0000%	0.0000%
Owen	0.3000%	0.0000%	0.0000%
Parke	0.2500%	0.0000%	0.2500%
Perry	0.5000%	0.5000%	0.0600%
Pike	0.5000%	0.0000%	0.0000%
Porter	0.5000%	0.0000%	0.0000%
Posey	0.5000%	0.0000%	0.0000%
Pulaski	0.2500%	0.0000%	0.1800%
Putnam	0.2500%	0.0000%	0.2500%
Randolph	0.2500%	0.2500%	0.0000%
Ripley	0.2500%	0.0000%	0.1300%
Rush	0.2500%	0.0000%	0.1700%
Scott	0.0000%	0.0000%	0.1600%
Shelby	0.2500%	0.0000%	0.0000%
Spencer	0.5000%	0.0000%	0.0000%
St. Joseph	0.4000%	0.0000%	0.0000%
Starke	0.5000%	0.6500%	0.0600%
Steuben	0.2500%	0.0000%	0.0400%
Sullivan	0.3000%	0.0000%	0.0000%
Tippecanoe	0.4000%	0.0000%	0.1000%
Tipton	0.2500%	0.0000%	0.0000%
Union	0.2500%	0.0000%	0.0000%
Vermillion	0.2000%	0.0000%	0.0000%
Vigo	0.5000%	0.0000%	0.0000%
Wabash	0.2500%	0.0000%	0.0000%
Warren	0.2500%	0.0000%	0.0700%
Warrick	0.5000%	0.0000%	0.0000%
Washington	0.2500%	0.0000%	0.0000%
Wayne	0.2500%	0.0000%	0.0000%
Wells	0.2500%	0.0000%	0.2000%
White	0.2500%	0.0000%	0.0700%
Whitley	0.2000%	0.0000%	0.0329%

Citations for County Economic Development Income Tax Certified Distributions: I.C. 6-3.5-7-24, I.C. 6-3.5-7-27.5, I.C. 6-3.5-7-27.6, I.C. 6-3.5-7-22.5.

Note 1: Amended on August 28, 2015 to reflect a rate change for Blackford and Greene Counties.

Note 2: Amended on September 30, 2015 to reflect a rate change for Delaware, Pike, and Tipton Counties.

Note 3: Amended on November 4, 2015 to reflect a rate change for Washington County.

Note 4: Amended on November 12, 2015 to reflect a rate change for Clinton, Fountain, Miami, Morgan, and Rush Counties.