

DEPARTMENT OF STATE REVENUE

Information Bulletin #16
Income Tax
November 2022
Effective Date: Upon Publication
(Replaces Bulletin #16, dated January 2003)

SUBJECT: Use of Federal Form W-2 for Reporting Indiana State and County Taxes Withheld

REFERENCES: [IC 6-3-4-8](#)

DISCLAIMER: Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

SUMMARY OF CHANGES

Only nonsubstantive, technical changes have made to this bulletin. It has been primarily changed to reflect updated formatting.

INTRODUCTION

The purpose of this bulletin is to provide employers with the necessary information to correctly indicate Indiana adjusted gross income tax withheld, and county income tax withheld on the State copy of Federal Form W-2, Wage and Tax Statement.

EMPLOYER'S STATEMENT TO EMPLOYEES

Every employer who has withheld tax from income paid or credited to any taxpayer is required to provide the taxpayer with a statement of the amount of income paid or credited to the taxpayer and the amount of tax withheld for them, during the calendar year. For both Indiana state and county tax purposes, the W-2 form should be used for Indiana withholding purposes.

COMPLETING THE STATE COPY OF FORM W-2 FOR STATE AND COUNTY TAX WITHHOLDING

All Indiana state income tax withheld by an employer must be designated in the appropriate boxes of the state copy of the W-2 form. For purposes of identifying Indiana state income tax withheld, the abbreviation IN must be shown in box 15 of the W-2 form. State income tax information should be reported in boxes 16 and 17 of the W-2 form. Box 16 should report the amount of wages subject to Indiana income tax. Box 17 should report the amount of Indiana income tax withheld.

All Indiana county income taxes withheld by an employer must be designated in the appropriate boxes of state copy of the W-2 form. To identify county tax withheld for the tax year, enter C and the adopting county code in box 20.

County income tax information should be reported in boxes 18 and 19. Box 18 should report the amount of wages subject to county income tax. Box 19 should report the amount of county income tax withheld.

COUNTY CODE LISTINGS

01. Adams	24. Franklin	47. Lawrence	70. Rush
02. Allen	25. Fulton	48. Madison	71. St. Joseph
03. Bartholomew	26. Gibson	49. Marion	72. Scott
04. Benton	27. Grant	50. Marshall	73. Shelby
05. Blackford	28. Greene	51. Martin	74. Spencer
06. Boone	29. Hamilton	52. Miami	75. Starke
07. Brown	30. Hancock	53. Monroe	76. Steuben
08. Carroll	31. Harrison	54. Montgomery	77. Sullivan
09. Cass	32. Hendricks	55. Morgan	78. Switzerland
10. Clark	33. Henry	56. Newton	79. Tippecanoe
11. Clay	34. Howard	57. Noble	80. Tipton
12. Clinton	35. Huntington	58. Ohio	81. Union

Indiana Register

13. Crawford	36. Jackson	59. Orange	82. Vanderburgh
14. Daviess	37. Jasper	60. Owen	83. Vermillion
15. Dearborn	38. Jay	61. Parke	84. Vigo
16. Decatur	39. Jefferson	62. Perry	85. Wabash
17. Dekalb	40. Jennings	63. Pike	86. Warren
18. Delaware	41. Johnson	64. Porter	87. Warrick
19. Dubois	42. Knox	65. Posey	88. Washington
20. Elkhart	43. Kosciusko	66. Pulaski	89. Wayne
21. Fayette	44. LaGrange	67. Putnam	90. Wells
22. Floyd	45. Lake	68. Randolph	91. White
23. Fountain	46. LaPorte	69. Ripley	92. Whitley

Please refer to Income Tax Information Bulletin #32 for additional information concerning state and county taxes, available online at in.gov/dor/legal-resources/tax-library/information-bulletins/income-tax-information-bulletins/.

If you have any questions concerning this bulletin, please contact the Tax Policy Division at taxpolicy@dor.in.gov.

Robert J. Grennes, Jr.
Commissioner

Posted: 04/26/2023 by Legislative Services Agency
An [html](#) version of this document.