****PLEASE NOTE****

Under IC 6-3.5-1.1-9 (b), IC 6-3.5-6-17(b), and IC 6-3.5-7-11(b) before August 2 of each calendar year, the Budget Agency shall provide to the county auditor an estimate of the amount of Local Option Income Taxes that will be distributed to the county in the following calendar year. The following documents complete the August requirements contained in the aforementioned statutes. Under these statutes, before October 1 of each calendar year, the Budget Agency shall certify to the county auditor an updated certification. The October certifications may be further revised if a county changes a rate after that date.

The State Budget Agency has prepared the distribution amounts presented here based on the best information available regarding local income tax rates at this time. Under I.C. 6-3.5-1.1, I.C. 6-3.5-6, or I.C. 6-3.5-7, local income tax rates may be changed any time before November 1 of a year. As a result, counties have not yet certified to the Indiana Department of Revenue the local income tax rates that will be in effect on January 1, 2016. Any rate changes that occurred or were communicated to the State Budget Agency after July 29, 2015 will alter the amounts presented here.

Local officials can assist the State Budget Agency in finalizing the estimate of CY2016 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect.

Please note that SEA 544 - 2013 requires that ordinances adopting rate changes be submitted to the State electronically in a format prescribed by the State Budget Agency. Gateway is the prescribed method for submitting rate change ordinances to the State.

Communications with the State Budget Agency regarding local income taxes should be directed to Vanessa DeVeau Bachle at (317) 232-5634 or vdeveau_bachle@sba.in.gov

**Estimated County Adjusted Gross Income Tax**
**CY 2016 Certified Distributions**
**Certified July 31, 2015**

| County Name | Estimated County Adjusted Gross Income Tax Base I.C. 6-3.5-1.1-2 | Estimated County Adjusted Gross Income Tax Correctional Facilities (See Citations at the end of this table) | Estimated County Adjusted Gross Income Tax Property Tax Replacement I.C. 6-3.5-1.1-24 | Estimated County Adjusted Gross Income Tax Property Tax Relief I.C. 6-3.5-1.1-26 | Estimated County Adjusted Gross Income Tax Public Safety Funding I.C. 6-3.5-1.1-25 |
|---|---|---|---|---|---|
| Bartholomew | $20,252,005 | $0 | $0 | $0 | $0 |
| Benton | $1,605,876 | $0 | $0 | $401,469 | $401,469 |
| Blackford | $2,053,302 | $0 | $0 | $0 | $0 |
| Brown | $3,069,621 | $0 | $1,214,035 | $1,534,810 | $767,405 |
| Carroll | $4,111,390 | $0 | $1,455,021 | $822,278 | $0 |
| Cass | $6,538,688 | $0 | $0 | $6,538,688 | $1,634,672 |
| Clark | $22,628,127 | $0 | $0 | $5,657,032 | $5,657,032 |
| Clay | $4,514,180 | $1,128,545 | $0 | $3,385,635 | $1,128,545 |
| Clinton | $5,932,619 | $0 | $0 | $1,483,155 | $1,483,155 |
| Crawford | $1,107,668 | $0 | $0 | $0 | $0 |
| Daviess | $6,029,389 | $1,507,347 | $0 | $0 | $0 |
| Decatur | $5,202,615 | $0 | $0 | $0 | $0 |
| DeKalb | $8,562,505 | $0 | $0 | $4,281,252 | $2,140,626 |
| Elkhart | $43,486,191 | $10,871,548 | $0 | $10,871,548 | $10,871,548 |
| Floyd | $15,430,147 | $0 | $0 | $0 | $0 |
| Fountain | $3,067,010 | $0 | $0 | $0 | $0 |
| Franklin | $5,091,828 | $0 | $0 | $0 | $0 |
| Fulton | $3,894,900 | $0 | $0 | $973,725 | $973,725 |
| Hancock | $18,795,294 | $0 | $0 | $4,698,823 | $3,759,059 |
| Harrison | $5,799,618 | $0 | $0 | $0 | $0 |
| Hendricks | $40,900,545 | $0 | $0 | $6,135,082 | $0 |
| Huntington | $7,201,635 | $0 | $0 | $1,800,409 | $1,800,409 |
| Jackson | $8,484,092 | $848,409 | $0 | $0 | $0 |
| Jasper | $8,067,697 | $1,210,155 | $2,936,642 | $7,664,313 | $2,016,924 |
| Jay | $3,296,188 | $0 | $1,318,475 | $1,648,094 | $659,238 |
| Jennings | $4,545,152 | $0 | $0 | $1,136,288 | $1,136,288 |
| Johnson | $38,597,063 | $0 | $0 | $0 | $0 |
| Lagrange | $7,202,491 | $0 | $0 | $0 | $0 |
| Lake | $0 | $0 | $0 | $99,803,740 | $24,950,935 |
| LaPorte | $10,934,137 | $0 | $0 | $0 | $0 |
| Lawrence | $7,789,936 | $0 | $0 | $3,894,968 | $1,947,484 |
| Marshall | $9,590,496 | $2,397,624 | $0 | $0 | $0 |
| Morgan | $14,699,647 | $0 | $2,939,929 | $14,699,647 | $3,674,912 |
| Newton | $2,893,308 | $0 | $0 | $0 | $0 |
| Noble | $8,606,389 | $0 | $0 | $0 | $0 |
| Ohio | $1,158,988 | $0 | $0 | $0 | $0 |
| Orange | $2,907,438 | $0 | $0 | $0 | $0 |
| Owen | $3,393,239 | $0 | $0 | $0 | $0 |
| Parke | $2,628,625 | $0 | $1,182,881 | $657,156 | $657,156 |

| County Name | Estimated County Adjusted Gross Income Tax Base I.C. 6-3.5-1.1-2 | Estimated County Adjusted Gross Income Tax Correctional Facilities (See Citations at the end of this table) | Estimated County Adjusted Gross Income Tax Property Tax Replacement I.C. 6-3.5-1.1-24 | Estimated County Adjusted Gross Income Tax Property Tax Relief I.C. 6-3.5-1.1-26 | Estimated County Adjusted Gross Income Tax Public Safety Funding I.C. 6-3.5-1.1-25 |
|---|---|---|---|---|---|
| Pulaski | $2,614,893 | $784,468 | $1,045,957 | $2,614,893 | $0 |
| Putnam | $6,528,441 | $0 | $0 | $0 | $0 |
| Randolph | $4,240,197 | $0 | $0 | $2,120,099 | $1,060,049 |
| Ripley | $5,710,081 | $0 | $0 | $0 | $0 |
| Rush | $3,167,844 | $0 | $0 | $0 | $0 |
| Shelby | $8,995,403 | $0 | $0 | $0 | $0 |
| Starke | $1,816,041 | $0 | $0 | $0 | $0 |
| Steuben | $6,963,760 | $0 | $0 | $1,740,940 | $1,740,940 |
| Tipton | $3,679,570 | $0 | $0 | $919,892 | $0 |
| Union | $1,267,668 | $316,917 | $0 | $0 | $0 |
| Vigo | $14,355,907 | $0 | $0 | $0 | $0 |
| Wabash | $6,178,749 | $0 | $2,471,499 | $6,178,749 | $1,544,687 |
| Warren | $1,906,342 | $0 | $571,903 | $476,586 | $476,586 |
| Washington | $4,380,222 | $0 | $0 | $1,095,055 | $1,095,055 |
| Wayne | $11,398,636 | $2,849,659 | $0 | $0 | $0 |
| Wells | $6,164,618 | $0 | $2,465,847 | $1,232,924 | $308,231 |
| White | $5,224,257 | $0 | $0 | $0 | $0 |
| Whitley | $7,157,199 | $0 | $0 | $0 | $0 |
| Total | $471,819,867 | $21,914,672 | $17,602,189 | $194,467,250 | $71,886,130 |

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.

**Estimated County Option Income Tax**
**CY 2016 Certified Distributions**
**Certified July 31, 2015**

| County Name | Estimated County Option Income Tax Base I.C. 6-3.5-6-8 | Estimated County Option Income Tax Correctional Facilities (See Citations at the end of this table) | Estimated County Option Income Tax Property Tax Replacement I.C. 6-3.5-6-30 | Estimated County Option Income Tax Property Tax Relief I.C. 6-3.5-6-32 | Estimated County Option Income Tax Public Safety Funding I.C. 6-3.5-6-31 |
|---|---|---|---|---|---|
| Adams | $3,961,983 | $0 | $0 | $1,650,826 | $1,650,826 |
| Allen | $49,197,127 | $0 | $0 | $20,498,803 | $8,199,521 |
| Boone | $25,519,492 | $0 | $0 | $0 | $0 |
| Dearborn | $6,935,219 | $0 | $0 | $0 | $0 |
| Delaware | $11,495,288 | $0 | $0 | $0 | $0 |
| Dubois | $7,561,799 | $0 | $0 | $0 | $0 |
| Fayette | $3,455,034 | $0 | $0 | $3,455,034 | $0 |
| Grant | $10,788,497 | $0 | $0 | $10,788,497 | $0 |
| Greene | $5,707,217 | $0 | $0 | $0 | $0 |
| Hamilton | $128,929,044 | $0 | $0 | $0 | $0 |
| Henry | $8,077,998 | $0 | $0 | $0 | $0 |
| Howard | $11,604,931 | $3,315,695 | $0 | $8,289,237 | $0 |
| Knox | $4,326,721 | $0 | $0 | $0 | $0 |
| Kosciusko | $13,097,923 | $0 | $0 | $0 | $0 |
| Madison | $21,588,533 | $0 | $0 | $10,794,266 | $5,397,133 |
| Marion | $197,216,081 | $0 | $53,248,342 | $0 | $98,608,040 |
| Martin | $1,529,535 | $0 | $0 | $477,980 | $477,980 |
| Miami | $3,319,806 | $1,383,253 | $0 | $5,533,010 | $1,383,253 |
| Monroe | $27,825,062 | $2,643,381 | $0 | $0 | $0 |
| Montgomery | $7,129,711 | $0 | $0 | $7,129,711 | $0 |
| Perry | $1,633,868 | $0 | $0 | $0 | $0 |
| Posey | $3,303,201 | $0 | $0 | $0 | $0 |
| Scott | $3,703,238 | $925,809 | $0 | $0 | $0 |
| Spencer | $1,316,995 | $0 | $0 | $0 | $0 |
| St. Joseph | $34,170,664 | $0 | $0 | $28,475,554 | $14,237,777 |
| Switzerland | $1,458,486 | $0 | $0 | $0 | $0 |
| Tippecanoe | $21,503,663 | $0 | $0 | $0 | $0 |
| Vanderburgh | $39,155,122 | $0 | $0 | $0 | $0 |
| Total | $655,512,238 | $8,268,138 | $53,248,342 | $97,092,918 | $129,954,530 |

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.

**Estimated County Economic Development Income Tax**
**CY 2016 Certified Distributions**
**Certified July 31, 2015**

| County Name | Estimated County Economic Dev. Income Tax Base I.C. 6-3.5-7-5 | Estimated County Economic Dev. Corrections/Courthouse/ Hospital (See Citations at the end of this table) | Estimated County Economic Dev. Income Tax Homestead Credit I.C. 6-3.5-7-26 |
|---|---|---|---|
| Adams | $2,696,304 | $0 | $835,854 |
| Allen | $33,248,260 | $0 | $0 |
| Bartholomew | $5,073,069 | $0 | $0 |
| Benton | $401,897 | $0 | $64,304 |
| Blackford | $513,635 | $0 | $226,000 |
| Brown | $770,448 | $0 | $0 |
| Carroll | $618,152 | $0 | $0 |
| Cass | $1,490,550 | $0 | $0 |
| Clark | $5,806,388 | $0 | $5,806,388 |
| Clinton | $1,485,067 | $0 | $1,485,067 |
| Crawford | $370,278 | $0 | $0 |
| Daviess | $1,515,567 | $0 | $1,515,567 |
| Decatur | $1,308,537 | $0 | $418,732 |
| DeKalb | $2,224,714 | $0 | $0 |
| Delaware | $3,844,911 | $0 | $4,806,139 |
| Dubois | $5,052,609 | $0 | $0 |
| Elkhart | $11,478,143 | $0 | $0 |
| Fayette | $0 | $868,613 | $416,934 |
| Floyd | $6,222,539 | $0 | $2,074,180 |
| Fountain | $0 | $0 | $310,462 |
| Franklin | $1,278,944 | $0 | $0 |
| Fulton | $780,088 | $0 | $897,101 |
| Gibson | $4,069,421 | $0 | $0 |
| Grant | $2,717,140 | $0 | $0 |
| Hancock | $4,670,961 | $0 | $0 |
| Harrison | $1,941,461 | $0 | $0 |
| Hendricks | $10,289,113 | $0 | $0 |
| Henry | $0 | $0 | $2,020,901 |
| Howard | $3,323,701 | $0 | $0 |
| Huntington | $1,805,597 | $0 | $0 |
| Jackson | $2,127,029 | $0 | $2,127,029 |
| Jasper | $2,030,182 | $0 | $0 |
| Jay | $834,785 | $0 | $333,914 |
| Jefferson | $2,274,975 | $0 | $0 |
| Jennings | $1,137,929 | $0 | $0 |
| Knox | $3,027,346 | $0 | $0 |
| Kosciusko | $5,649,457 | $0 | $0 |
| Lagrange | $1,849,425 | $0 | $1,109,655 |
| Lake | $26,254,331 | $0 | $0 |
| LaPorte | $9,933,065 | $0 | $0 |

| County Name | Estimated County Economic Dev. Income Tax Base I.C. 6-3.5-7-5 | Estimated County Economic Dev. Corrections/Courthouse/ Hospital (See Citations at the end of this table) | Estimated County Economic Dev. Income Tax Homestead Credit I.C. 6-3.5-7-26 |
|---|---|---|---|
| Martin | $372,025 | $0 | $0 |
| Miami | $1,386,037 | $0 | $1,053,388 |
| Montgomery | $0 | $0 | $715,690 |
| Morgan | $2,942,411 | $0 | $1,029,844 |
| Noble | $2,155,817 | $0 | $2,155,817 |
| Orange | $728,998 | $0 | $0 |
| Owen | $1,018,673 | $0 | $0 |
| Parke | $661,180 | $0 | $661,180 |
| Perry | $1,669,814 | $1,669,814 | $200,378 |
| Pike | $1,044,482 | $0 | $0 |
| Porter | $23,339,008 | $0 | $0 |
| Posey | $3,432,266 | $0 | $0 |
| Pulaski | $654,756 | $0 | $471,424 |
| Putnam | $1,635,811 | $0 | $1,635,811 |
| Randolph | $1,076,829 | $1,076,829 | $0 |
| Ripley | $1,439,146 | $0 | $748,356 |
| Rush | $792,729 | $0 | $792,729 |
| Scott | $0 | $0 | $596,296 |
| Shelby | $2,253,133 | $0 | $0 |
| Spencer | $2,243,788 | $0 | $0 |
| St. Joseph | $23,733,626 | $0 | $0 |
| Starke | $1,803,252 | $2,344,227 | $216,390 |
| Steuben | $1,823,388 | $0 | $291,742 |
| Sullivan | $1,080,744 | $0 | $0 |
| Tippecanoe | $14,414,424 | $0 | $3,603,606 |
| Tipton | $921,020 | $0 | $294,726 |
| Union | $319,247 | $0 | $0 |
| Vermillion | $585,490 | $0 | $0 |
| Vigo | $9,811,613 | $0 | $0 |
| Wabash | $1,548,089 | $0 | $0 |
| Warren | $485,804 | $0 | $136,025 |
| Warrick | $9,183,345 | $0 | $0 |
| Washington | $1,103,109 | $0 | $1,103,109 |
| Wayne | $2,918,479 | $0 | $0 |
| Wells | $1,544,156 | $0 | $1,235,325 |
| White | $1,311,494 | $0 | $367,218 |
| Whitley | $1,439,463 | $0 | $236,792 |
| Total | $292,989,664 | $5,959,483 | $41,994,073 |

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

**County Adjusted Gross Income Tax Rates**
**CY 2016 Certified Distributions**
**Certified July 31, 2015**

| 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% | 0.0000% |
| 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% | 0.2500% | 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% | 0.0000% | 0.0000% |
| Franklin | 1.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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% | 0.0000% |
| 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% | 0.9500% | 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% | 0.2000% | 1.0000% | 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% | 0.0000% |
| Orange | 1.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Owen | 1.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Parke | 1.0000% | 0.0000% | 0.4500% | 0.2500% | 0.2500% |
| Pulaski | 1.0000% | 0.3000% | 0.4000% | 1.0000% | 0.0000% |
| Putnam | 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 |
|---|---|---|---|---|---|
| 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% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Shelby | 1.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 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% | 0.0000% | 0.0000% | 0.2500% | 0.0000% |
| Union | 1.0000% | 0.2500% | 0.0000% | 0.0000% | 0.0000% |
| 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% | 0.2500% | 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% | 0.0000% |

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.

**County Option Income Tax Rates**
**CY 2016 Certified Distributions**
**Certified July 31, 2015**

| 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% | 0.0000% |
| Dubois | 0.6000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| Fayette | 1.0000% | 0.0000% | 0.0000% | 1.0000% | 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% | 0.0000% |
| Howard | 0.7000% | 0.2000% | 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% | 0.0000% |
| 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.

**County Economic Development Income Tax Rates**
**CY 2016 Certified Distributions**
**Certified July 31, 2015**

| County Name | County Economic Dev. Income Tax Base I.C. 6-3.5-7-5 | County Economic Dev. Corrections/Courthouse/ Hospital (See Citations at the end of this table) | County 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% | 0.1100% |
| 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% | 0.2500% |
| 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 | 0.2000% | 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 | 0.0000% | 0.0000% | 0.1000% |
| 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% |
| 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% |
| Lake | 0.2500% | 0.0000% | 0.0000% |
| LaPorte | 0.4500% | 0.0000% | 0.0000% |
| Martin | 0.2000% | 0.0000% | 0.0000% |
| Miami | 0.2500% | 0.0000% | 0.1900% |

| County Name | County Economic Dev. Income Tax Base I.C. 6-3.5-7-5 | County Economic Dev. Corrections/Courthouse/ Hospital (See Citations at the end of this table) | County Economic Dev. Income Tax Homestead Credit I.C. 6-3.5-7-26 |
|---|---|---|---|
| Montgomery | 0.0000% | 0.0000% | 0.1000% |
| Morgan | 0.2000% | 0.0000% | 0.0700% |
| 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 | 0.4000% | 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% | 0.2500% |
| 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% | 0.0800% |
| 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% | 0.2500% |
| 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.