

****PLEASE NOTE****

Pursuant to IC 6-3.6-9-5, after October 1 and before December 1, the Budget Agency shall provide to the county auditor an estimate of the amount of local income taxes that will be distributed to the county in the following calendar year. This certification is based on the tax returns that have been processed by the Department of Revenue during the state fiscal year ending before July 1 of the calendar year in which the certified distribution determination is made.

Additionally, the tax returns that have been processed by the Department of Revenue include the local income tax amounts billed when wholly satisfied and amounts reported by, or on behalf of, race team members (IC 6-3-2-3.2) and team members (IC 6-3-2-2.7). Also, pursuant to IC 6-3.6-9-4.1, the budget agency shall adjust the amounts determined under section 4 for the credits claimed against local income taxes under IC 6-3.6-8-6 and IC 6-3.1-19. The adjustments made by the budget agency may be phased-in over several years until the credits are fully accounted for. For the purpose of these distribution estimates, the budget agency has phased-in these credits over six years.

Local officials can assist the State Budget Agency in confirming the CY 2025 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that may not be reflected. <https://www.in.gov/dlgf/files/2025-memos/250702-Culy-Memo-Local-Income-Tax-Templates,-Pre-Review,-Submission-Procedures-.pdf>

Please note that IC 6-3.6-3-2 requires that ordinances adopting rate changes be submitted to the State electronically in a format prescribed by the Department of Local Government Finance. Submitting the ordinance to the Gateway is the method officially prescribed by the Department of Local Government Finance.

Communications with the State Budget Agency regarding the published certified distributions should be directed to Hari Razafindramanana at (317) 232-3471 or HRazafindramanana1@sba.IN.gov

Local Income Tax Distribution Amounts
Estimated CY 2026 Certified Distributions
Certified November 25, 2025

	Expenditure: Certified Shares	Expenditure: Public Safety	Expenditure: Economic Development	Expenditure: LIT Correctional or Rehabilitation Facilities	Property Tax Relief	Special Purpose	Expenditure: Emergency medical services	Expenditure: Judicial System	Team Member and Race Team Member	Total
County Name	IC 6-3.6-6-10	IC 6-3.6-6-8	IC 6-3.6-6-9	IC 6-3.6-6-2.7	IC 6-3.6-5	IC 6-3.6-7 ¹	IC 6-3.6-6-2.8	IC 6-3.6-6-2.9	IC 6-3-2-2.7 and IC 6-3-2-3.2	
Adams	\$6,880,668	\$3,555,012	\$4,587,112	\$0	\$3,325,656	\$0	\$0	\$0	-	\$18,348,448
Allen	\$70,701,633	\$14,665,346	\$77,726,334	\$16,131,881	\$53,953,808	\$0	\$0	\$0	-	\$233,179,002
Bartholomew	\$41,689,636	\$1,667,585	\$8,337,927	\$6,670,342	\$0	\$0	\$0	\$0	-	\$58,365,490
Benton	\$2,660,095	\$665,024	\$665,024	\$0	\$771,428	\$0	\$0	\$0	-	\$4,761,571
Blackford	\$2,841,956	\$2,984,054	\$710,489	\$0	\$0	\$0	\$568,391	\$0	-	\$7,104,890
Boone	\$53,498,917	\$26,749,458	\$0	\$10,699,783	\$0	\$0	\$0	\$0	-	\$90,948,158
Brown	\$7,010,472	\$1,276,116	\$2,041,786	\$0	\$2,552,233	\$0	\$0	\$0	-	\$12,880,607
Carroll	\$10,617,950	\$585,083	\$975,138	\$1,300,184	\$1,300,184	\$0	\$1,300,184	\$0	-	\$16,078,723
Cass	\$9,407,497	\$4,703,749	\$2,351,874	\$1,881,499	\$9,407,497	\$0	\$0	\$0	-	\$27,752,116
Clark	\$38,489,724	\$8,082,842	\$9,622,431	\$0	\$19,244,862	\$0	\$1,539,589	\$0	-	\$76,979,448
Clay	\$7,341,588	\$2,569,556	\$0	\$0	\$5,506,191	\$1,835,397	\$0	\$0	-	\$17,252,732
Clinton	\$8,839,804	\$4,419,902	\$2,209,951	\$1,767,961	\$4,419,902	\$0	\$1,767,961	\$0	-	\$23,425,481
Crawford	\$1,768,247	\$1,060,948	\$589,416	\$0	\$0	\$0	\$471,532	\$0	-	\$3,890,143
Daviess	\$11,372,541	\$0	\$2,843,135	\$0	\$2,843,135	\$0	\$0	\$0	-	\$17,058,811
Dearborn	\$10,201,634	\$6,801,090	\$0	\$3,400,545	\$0	\$0	\$3,400,545	\$0	-	\$23,803,814
Decatur	\$10,898,742	\$2,145,422	\$2,145,422	\$0	\$686,535	\$5,149,012	\$0	\$0	-	\$21,025,133
DeKalb	\$15,657,763	\$3,914,441	\$3,914,441	\$2,035,509	\$7,828,882	\$0	\$0	\$0	-	\$33,351,036
Delaware	\$18,032,519	\$7,513,550	\$12,021,680	\$0	\$7,513,550	\$0	\$0	\$0	-	\$45,081,299
Dubois	\$11,410,924	\$0	\$7,607,282	\$3,803,641	\$0	\$0	\$0	\$0	-	\$22,821,847
Elkhart	\$73,376,750	\$18,344,188	\$18,344,188	\$0	\$18,344,188	\$18,344,188	\$0	\$0	-	\$146,753,502
Fayette	\$5,010,241	\$1,252,560	\$0	\$1,002,048	\$5,611,470	\$1,252,560	\$0	\$0	-	\$14,128,879
Floyd	\$22,778,393	\$15,185,595	\$9,111,357	\$6,074,238	\$3,037,119	\$0	\$0	\$1,214,848	-	\$57,401,550
Fountain	\$5,135,444	\$1,283,861	\$1,027,089	\$0	\$513,544	\$2,824,494	\$0	\$0	-	\$10,784,432
Franklin	\$7,247,597	\$1,811,899	\$1,811,899	\$0	\$0	\$0	\$1,449,519	\$0	-	\$12,320,914
Fulton	\$5,908,207	\$3,249,514	\$1,181,641	\$1,181,641	\$2,835,939	\$1,477,052	\$1,181,641	\$0	-	\$17,015,635
Gibson	\$2,412,376	\$4,824,752	\$6,030,940	\$2,412,376	\$0	\$0	\$0	\$0	-	\$15,680,444
Grant	\$19,434,922	\$0	\$3,587,986	\$2,989,988	\$14,949,940	\$149,499	\$0	\$0	-	\$41,112,335
Greene	\$8,691,185	\$4,345,592	\$2,172,796	\$2,607,355	\$0	\$0	\$1,738,237	\$869,118	-	\$20,424,283
Hamilton	\$269,086,628	\$26,908,663	\$0	\$0	\$0	\$0	\$0	\$0	-	\$295,995,291
Hancock	\$36,823,127	\$9,574,013	\$4,787,006	\$7,364,625	\$9,205,782	\$3,682,313	\$0	\$0	-	\$71,436,866
Harrison	\$8,880,623	\$2,960,208	\$0	\$0	\$0	\$0	\$0	\$0	-	\$11,840,831
Hendricks	\$78,078,965	\$7,807,896	\$23,423,689	\$11,711,845	\$11,711,845	\$0	\$0	\$0	-	\$132,734,240
Henry	\$12,561,813	\$6,532,143	\$0	\$2,512,363	\$3,140,453	\$0	\$502,473	\$125,618	-	\$25,374,863
Howard	\$17,655,737	\$12,611,241	\$5,044,496	\$5,044,496	\$12,611,241	\$6,305,620	\$0	\$0	-	\$59,272,831
Huntington	\$12,432,224	\$3,885,070	\$2,775,050	\$2,220,040	\$0	\$0	\$333,006	\$0	-	\$21,645,390
Jackson	\$13,522,124	\$2,028,319	\$3,380,531	\$2,704,425	\$6,761,062	\$0	\$0	\$0	-	\$28,396,461
Jasper	\$14,033,484	\$4,350,789	\$2,919,993	\$0	\$9,927,975	\$1,751,996	\$467,199	\$0	-	\$33,451,436
Jay	\$6,493,595	\$1,298,719	\$1,298,719	\$0	\$3,116,926	\$0	\$779,231	\$0	-	\$12,987,190
Jefferson	\$0	\$3,726,425	\$3,432,234	\$2,941,915	\$0	\$0	\$0	\$0	-	\$10,100,574
Jennings	\$6,901,321	\$6,901,321	\$1,725,330	\$0	\$1,725,330	\$0	\$0	\$0	-	\$17,253,302
Johnson	\$68,149,535	\$0	\$13,629,907	\$13,629,907	\$0	\$0	\$0	\$0	-	\$95,409,349
Knox	\$6,527,022	\$5,439,185	\$4,351,348	\$2,175,674	\$0	\$0	\$0	\$0	-	\$18,493,229
Kosciusko	\$20,695,307	\$0	\$8,869,417	\$0	\$0	\$0	\$0	\$0	-	\$29,564,724
LaGrange	\$12,821,424	\$3,205,356	\$3,205,356	\$0	\$1,923,214	\$0	\$0	\$0	-	\$21,155,350
Lake	\$0	\$42,706,406	\$42,706,406	\$0	\$170,825,624	\$0	\$0	\$0	-	\$256,238,436
LaPorte	\$16,960,543	\$16,960,543	\$15,264,488	\$0	\$0	\$0	\$0	\$0	-	\$49,185,574
Lawrence	\$13,183,896	\$3,295,974	\$0	\$0	\$6,591,948	\$0	\$0	\$0	-	\$23,071,818
Madison	\$36,282,179	\$19,955,199	\$0	\$7,256,436	\$18,141,090	\$0	\$0	\$0	-	\$81,634,904
Marion	\$398,780,431	\$177,228,515	\$0	\$0	\$0	\$81,357,196	\$0	\$0	\$1,047,444	\$658,413,586
Marshall	\$16,165,018	\$0	\$0	\$0	\$0	\$4,041,255	\$0	\$0	-	\$20,206,273
Martin	\$2,321,952	\$725,610	\$2,902,440	\$0	\$725,610	\$0	\$580,488	\$0	-	\$7,256,100
Miami	\$4,798,579	\$3,090,610	\$7,726,525	\$0	\$3,009,278	\$2,033,296	\$0	\$0	-	\$20,658,288
Monroe	\$44,150,196	\$11,640,528	\$32,127,858	\$7,915,559	\$2,411,917	\$1,396,863	\$0	\$0	-	\$99,642,921
Montgomery	\$11,118,724	\$10,562,788	\$0	\$0	\$7,783,107	\$0	\$0	\$0	-	\$29,464,619
Morgan	\$26,508,165	\$8,751,982	\$5,044,370	\$3,026,622	\$25,272,295	\$0	\$0	\$0	-	\$68,603,434

Local Income Tax Distribution Amounts
Estimated CY 2026 Certified Distributions
Certified November 25, 2025

	Expenditure: Certified Shares	Expenditure: Public Safety	Expenditure: Economic Development	Expenditure: LIT Correctional or Rehabilitation Facilities	Property Tax Relief	Special Purpose	Expenditure: Emergency medical services	Expenditure: Judicial System	Team Member and Race Team Member	Total
County Name	IC 6-3.6-6-10	IC 6-3.6-6-8	IC 6-3.6-6-9	IC 6-3.6-6-2.7	IC 6-3.6-5	IC 6-3.6-7 ¹	IC 6-3.6-6-2.8	IC 6-3.6-6-2.9	IC 6-3-2-2.7 and IC 6-3-2-3.2	
Newton	\$4,460,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	\$4,460,994
Noble	\$13,691,269	\$3,422,817	\$3,422,817	\$0	\$3,422,817	\$0	\$0	\$0	-	\$23,959,720
Ohio	\$1,687,317	\$1,349,854	\$0	\$0	\$0	\$0	\$337,463	\$0	-	\$3,374,634
Orange	\$4,684,996	\$2,342,498	\$1,171,249	\$0	\$0	\$0	\$0	\$0	-	\$8,198,743
Owen	\$5,476,406	\$5,476,406	\$1,642,922	\$1,095,281	\$0	\$0	\$0	\$0	-	\$13,691,015
Parke	\$5,802,168	\$1,058,790	\$1,821,118	\$0	\$1,694,064	\$0	\$847,032	\$0	-	\$11,223,172
Perry	\$2,665,736	\$1,625,695	\$2,776,808	\$0	\$0	\$0	\$0	\$0	-	\$7,068,239
Pike	\$0	\$2,009,398	\$2,374,743	\$0	\$0	\$0	\$0	\$0	-	\$4,384,141
Porter	\$0	\$0	\$38,086,302	\$0	\$0	\$0	\$0	\$0	-	\$38,086,302
Posey	\$4,382,924	\$3,455,007	\$4,935,725	\$0	\$552,801	\$0	\$987,145	\$0	-	\$14,313,602
Pulaski	\$4,884,715	\$1,831,768	\$2,006,222	\$0	\$1,221,179	\$0	\$0	\$0	-	\$9,943,884
Putnam	\$10,646,767	\$4,258,707	\$2,661,692	\$2,129,353	\$2,661,692	\$0	\$2,129,353	\$0	-	\$24,487,564
Randolph	\$10,675,392	\$1,525,056	\$1,525,056	\$0	\$3,050,112	\$1,525,056	\$0	\$0	-	\$18,300,672
Ripley	\$8,849,909	\$5,309,945	\$2,212,477	\$1,769,982	\$1,150,488	\$0	\$1,769,982	\$0	-	\$21,062,783
Rush	\$5,084,222	\$1,067,687	\$1,271,056	\$0	\$457,580	\$3,050,533	\$0	\$0	-	\$10,931,078
Scott	\$5,543,906	\$4,157,930	\$0	\$0	\$887,025	\$1,385,977	\$0	\$0	-	\$11,974,838
Shelby	\$14,556,019	\$5,822,408	\$3,639,005	\$727,801	\$0	\$0	\$0	\$0	-	\$24,745,233
Spencer	\$1,706,825	\$0	\$3,268,527	\$0	\$254,291	\$0	\$0	\$0	-	\$5,229,643
St. Joseph	\$34,305,437	\$37,205,563	\$38,159,551	\$0	\$57,277,487	\$0	\$0	\$0	-	\$166,948,038
Starke	\$2,813,012	\$0	\$2,813,012	\$0	\$337,561	\$3,656,916	\$0	\$0	-	\$9,620,501
Steuben	\$12,728,283	\$4,454,899	\$3,182,071	\$0	\$3,691,202	\$0	\$1,272,828	\$0	-	\$25,329,283
Sullivan	\$0	\$0	\$7,719,588	\$1,029,278	\$0	\$0	\$0	\$0	-	\$8,748,866
Switzerland	\$2,138,894	\$534,723	\$0	\$0	\$0	\$0	\$427,779	\$0	-	\$3,101,396
Tippecanoe	\$35,045,442	\$11,286,777	\$25,081,726	\$0	\$8,847,579	\$0	\$0	\$0	-	\$80,261,524
Tipton	\$7,063,547	\$613,811	\$1,765,887	\$0	\$944,324	\$1,888,649	\$0	\$0	-	\$12,276,218
Union	\$1,719,761	\$859,881	\$1,375,809	\$0	\$0	\$429,940	\$343,952	\$0	-	\$4,729,343
Vanderburgh	\$54,406,369	\$12,043,469	\$0	\$3,010,867	\$5,810,974	\$0	\$0	\$0	-	\$75,271,679
Vermillion	\$2,180,501	\$3,270,752	\$1,090,251	\$0	\$0	\$0	\$0	\$0	-	\$6,541,504
Vigo	\$21,299,605	\$8,519,842	\$14,199,737	\$5,679,895	\$0	\$7,099,868	\$0	\$0	-	\$56,798,947
Wabash	\$16,007,223	\$3,182,723	\$2,340,237	\$1,872,190	\$3,744,380	\$0	\$0	\$0	-	\$27,146,753
Warren	\$3,553,062	\$819,937	\$546,625	\$0	\$874,600	\$0	\$0	\$0	-	\$5,794,224
Warrick	\$0	\$15,358,639	\$15,358,639	\$0	\$0	\$0	\$0	\$0	-	\$30,717,278
Washington	\$9,388,760	\$1,958,806	\$2,161,441	\$0	\$0	\$0	\$0	\$0	-	\$13,509,007
Wayne	\$16,911,677	\$0	\$4,227,919	\$0	\$0	\$0	\$0	\$0	-	\$21,139,596
Wells	\$13,153,581	\$2,536,762	\$2,348,854	\$657,679	\$0	\$0	\$1,033,496	\$0	-	\$19,730,372
White	\$16,186,301	\$0	\$2,023,288	\$0	\$566,521	\$0	\$0	\$0	-	\$18,776,110
Whitley	\$12,785,734	\$3,196,434	\$2,557,147	\$2,557,147	\$420,651	\$0	\$0	\$0	-	\$21,517,113
Total	\$2,010,736,791	\$686,361,626	\$566,000,002	\$152,992,371	\$557,398,088	\$150,637,680	\$25,229,026	\$2,209,584	\$1,047,444	\$4,152,612,612

Note One: Citations for the Special Purpose Certified Distributions: IC 6-3.6-7-7, IC 6-3.6-7-8, IC 6-3.6-7-9, IC 6-3.6-7-10, IC 6-3.6-7-11, IC 6-3.6-7-12, IC 6-3.6-7-13, IC 6-3.6-7-14, IC 6-3.6-7-15, IC 6-3.6-7-16, IC 6-3.6-7-17, IC 6-3.6-7-18, IC 6-3.6-7-19, IC 6-3.6-7-20, IC 6-3.6-7-21, IC 6-3.6-7-22, IC 6-3.6-7-23, IC 6-3.6-7-24, IC 6-3.6-7-25, IC 6-3.6-7-26

Local Income Tax Rate Amounts
Estimated CY 2026 Certified Distributions
Certified November 25, 2025

	Expenditure: Certified Shares	Expenditure: Public Safety	Expenditure: Economic Development	Expenditure: LIT Correctional or Rehabilitation Facilities	Property Tax Relief	Special Purpose	Expenditure: Emergency medical services	Expenditure: Judicial System	Total
County Name	IC 6-3.6-6-10	IC 6-3.6-6-8	IC 6-3.6-6-9	IC 6-3.6-6-2.7	IC 6-3.6-5	IC 6-3.6-7 ¹	IC 6-3.6-6-2.8	IC 6-3.6-6-2.9	
Adams	0.6000%	0.3100%	0.4000%	0.0000%	0.2900%	0.0000%	0.0000%	0.0000%	1.6000%
Allen	0.4821%	0.1000%	0.5300%	0.1100%	0.3679%	0.0000%	0.0000%	0.0000%	1.5900%
Bartholomew	1.2500%	0.0500%	0.2500%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7500%
Benton	1.0000%	0.2500%	0.2500%	0.0000%	0.2900%	0.0000%	0.0000%	0.0000%	1.7900%
Blackford	1.0000%	1.0500%	0.2500%	0.0000%	0.0000%	0.0000%	0.2000%	0.0000%	2.5000%
Boone	1.0000%	0.5000%	0.0000%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7000%
Brown	1.3734%	0.2500%	0.4000%	0.0000%	0.5000%	0.0000%	0.0000%	0.0000%	2.5234%
Carroll	1.6333%	0.0900%	0.1500%	0.2000%	0.2000%	0.0000%	0.2000%	0.0000%	2.4733%
Cass	1.0000%	0.5000%	0.2500%	0.2000%	1.0000%	0.0000%	0.0000%	0.0000%	2.9500%
Clark	1.0000%	0.2100%	0.2500%	0.0000%	0.5000%	0.0000%	0.0400%	0.0000%	2.0000%
Clay	1.0000%	0.3500%	0.0000%	0.0000%	0.7500%	0.2500%	0.0000%	0.0000%	2.3500%
Clinton	1.0000%	0.5000%	0.2500%	0.2000%	0.5000%	0.0000%	0.2000%	0.0000%	2.6500%
Crawford	0.7500%	0.4500%	0.2500%	0.0000%	0.0000%	0.0000%	0.2000%	0.0000%	1.6500%
Davies	1.0000%	0.0000%	0.2500%	0.0000%	0.2500%	0.0000%	0.0000%	0.0000%	1.5000%
Dearborn	0.6000%	0.4000%	0.0000%	0.2000%	0.0000%	0.0000%	0.2000%	0.0000%	1.4000%
Decatur	1.2700%	0.2500%	0.2500%	0.0000%	0.0800%	0.6000%	0.0000%	0.0000%	2.4500%
DeKalb	1.0000%	0.2500%	0.2500%	0.1300%	0.5000%	0.0000%	0.0000%	0.0000%	2.1300%
Delaware	0.6000%	0.2500%	0.4000%	0.0000%	0.2500%	0.0000%	0.0000%	0.0000%	1.5000%
Dubois	0.6000%	0.0000%	0.4000%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	1.2000%
Elkhart	1.0000%	0.2500%	0.2500%	0.0000%	0.2500%	0.2500%	0.0000%	0.0000%	2.0000%
Fayette	1.0000%	0.2500%	0.0000%	0.0000%	1.1200%	0.2500%	0.0000%	0.0000%	2.8200%
Floyd	0.7500%	0.5000%	0.3000%	0.2000%	0.1000%	0.0000%	0.0000%	0.0400%	1.8900%
Fountain	1.0000%	0.2500%	0.2000%	0.0000%	0.1000%	0.5500%	0.0000%	0.0000%	2.1000%
Franklin	1.0000%	0.2500%	0.2500%	0.0000%	0.0000%	0.0000%	0.2000%	0.0000%	1.7000%
Fulton	1.0000%	0.5500%	0.2000%	0.0000%	0.4800%	0.2500%	0.2000%	0.0000%	2.8800%
Gibson	0.2000%	0.4000%	0.5000%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	1.3000%
Grant	1.3000%	0.0000%	0.2400%	0.2000%	1.0000%	0.0100%	0.0000%	0.0000%	2.7500%
Greene	1.0000%	0.5000%	0.2500%	0.0000%	0.0000%	0.0000%	0.2000%	0.1000%	2.3500%
Hamilton	1.0000%	0.1000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.1000%
Hancock	1.0000%	0.2600%	0.1300%	0.2000%	0.2500%	0.1000%	0.0000%	0.0000%	1.9400%
Harrison	0.7500%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Hendricks	1.0000%	0.1000%	0.3000%	0.1500%	0.1500%	0.0000%	0.0000%	0.0000%	1.7000%
Henry	1.0000%	0.5200%	0.0000%	0.2000%	0.2500%	0.0000%	0.0400%	0.0100%	2.0200%
Howard	0.7000%	0.5000%	0.2000%	0.2000%	0.5000%	0.2500%	0.0000%	0.0000%	2.3500%
Huntington	1.1200%	0.3500%	0.2500%	0.2000%	0.0000%	0.0000%	0.0300%	0.0000%	1.9500%
Jackson	1.0000%	0.1500%	0.2500%	0.2000%	0.5000%	0.0000%	0.0000%	0.0000%	2.1000%
Jasper	1.2015%	0.3725%	0.2500%	0.0000%	0.8500%	0.1500%	0.0400%	0.0000%	2.8640%
Jay	1.2500%	0.2500%	0.2500%	0.0000%	0.6000%	0.0000%	0.1500%	0.0000%	2.5000%
Jefferson	0.0000%	0.3800%	0.3500%	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0300%
Jennings	1.0000%	1.0000%	0.2500%	0.0000%	0.2500%	0.0000%	0.0000%	0.0000%	2.5000%
Johnson	1.0000%	0.0000%	0.2000%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	1.4000%
Knox	0.6000%	0.5000%	0.4000%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7000%
Kosciusko	0.7000%	0.0000%	0.3000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
LaGrange	1.0000%	0.2500%	0.2500%	0.0000%	0.1500%	0.0000%	0.0000%	0.0000%	1.6500%
Lake	0.0000%	0.2500%	0.2500%	0.0000%	1.0000%	0.0000%	0.0000%	0.0000%	1.5000%
LaPorte	0.5000%	0.5000%	0.4500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.4500%
Lawrence	1.0000%	0.2500%	0.0000%	0.0000%	0.5000%	0.0000%	0.0000%	0.0000%	1.7500%
Madison	1.0000%	0.5500%	0.0000%	0.2000%	0.5000%	0.0000%	0.0000%	0.0000%	2.2500%
Marion	1.2254%	0.5446%	0.0000%	0.0000%	0.0000%	0.2500%	0.0000%	0.0000%	2.0200%
Marshall	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2500%	0.0000%	0.0000%	1.2500%
Martin	0.8000%	0.2500%	1.0000%	0.0000%	0.2500%	0.0000%	0.2000%	0.0000%	2.5000%
Miami	0.5900%	0.3800%	0.9500%	0.0000%	0.3700%	0.2500%	0.0000%	0.0000%	2.5400%
Monroe	0.9482%	0.2500%	0.6900%	0.1700%	0.0518%	0.0300%	0.0000%	0.0000%	2.1400%
Montgomery	1.0000%	0.9500%	0.0000%	0.0000%	0.7000%	0.0000%	0.0000%	0.0000%	2.6500%
Morgan	1.0510%	0.3470%	0.2000%	0.1200%	1.0020%	0.0000%	0.0000%	0.0000%	2.7200%

Local Income Tax Rate Amounts
Estimated CY 2026 Certified Distributions
Certified November 25, 2025

	Expenditure: Certified Shares	Expenditure: Public Safety	Expenditure: Economic Development	Expenditure: LIT Correctional or Rehabilitation Facilities	Property Tax Relief	Special Purpose	Expenditure: Emergency medical services	Expenditure: Judicial System	Total
County Name	IC 6-3.6-6-10	IC 6-3.6-6-8	IC 6-3.6-6-9	IC 6-3.6-6-2.7	IC 6-3.6-5	IC 6-3.6-7 ¹	IC 6-3.6-6-2.8	IC 6-3.6-6-2.9	
Newton	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Noble	1.0000%	0.2500%	0.2500%	0.0000%	0.2500%	0.0000%	0.0000%	0.0000%	1.7500%
Ohio	1.0000%	0.8000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2000%	0.0000%	2.0000%
Orange	1.0000%	0.5000%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7500%
Owen	1.0000%	1.0000%	0.3000%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	2.5000%
Parke	1.3700%	0.2500%	0.4300%	0.0000%	0.4000%	0.0000%	0.2000%	0.0000%	2.6500%
Perry	0.5280%	0.3220%	0.5500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.4000%
Pike	0.0000%	0.5500%	0.6500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.2000%
Porter	0.0000%	0.0000%	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.5000%
Posey	0.4440%	0.3500%	0.5000%	0.0000%	0.0560%	0.0000%	0.1000%	0.0000%	1.4500%
Pulaski	1.4000%	0.5250%	0.5750%	0.0000%	0.3500%	0.0000%	0.0000%	0.0000%	2.8500%
Putnam	1.0000%	0.4000%	0.2500%	0.2000%	0.2500%	0.0000%	0.2000%	0.0000%	2.3000%
Randolph	1.7500%	0.2500%	0.2500%	0.0000%	0.5000%	0.2500%	0.0000%	0.0000%	3.0000%
Ripley	1.0000%	0.6000%	0.2500%	0.2000%	0.1300%	0.0000%	0.2000%	0.0000%	2.3800%
Rush	1.0000%	0.2100%	0.2500%	0.0000%	0.0900%	0.6000%	0.0000%	0.0000%	2.1500%
Scott	1.0000%	0.7500%	0.0000%	0.0000%	0.1600%	0.2500%	0.0000%	0.0000%	2.1600%
Shelby	1.0000%	0.4000%	0.2500%	0.0500%	0.0000%	0.0000%	0.0000%	0.0000%	1.7000%
Spencer	0.2611%	0.0000%	0.5000%	0.0000%	0.0389%	0.0000%	0.0000%	0.0000%	0.8000%
St. Joseph	0.3596%	0.3900%	0.4000%	0.0000%	0.6004%	0.0000%	0.0000%	0.0000%	1.7500%
Starke	0.5000%	0.0000%	0.5000%	0.0000%	0.0600%	0.6500%	0.0000%	0.0000%	1.7100%
Steuben	1.0000%	0.3500%	0.2500%	0.0000%	0.2900%	0.0000%	0.1000%	0.0000%	1.9900%
Sullivan	0.0000%	0.0000%	1.5000%	0.2000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7000%
Switzerland	1.0000%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	0.2000%	0.0000%	1.4500%
Tippecanoe	0.5589%	0.1800%	0.4000%	0.0000%	0.1411%	0.0000%	0.0000%	0.0000%	1.2800%
Tipton	1.4960%	0.1300%	0.3740%	0.0000%	0.2000%	0.4000%	0.0000%	0.0000%	2.6000%
Union	1.0000%	0.5000%	0.8000%	0.0000%	0.0000%	0.2500%	0.2000%	0.0000%	2.7500%
Vanderburgh	0.9035%	0.2000%	0.0000%	0.0500%	0.0965%	0.0000%	0.0000%	0.0000%	1.2500%
Vermillion	0.5000%	0.7500%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.5000%
Vigo	0.7500%	0.3000%	0.5000%	0.2000%	0.0000%	0.2500%	0.0000%	0.0000%	2.0000%
Wabash	1.7100%	0.3400%	0.2500%	0.2000%	0.4000%	0.0000%	0.0000%	0.0000%	2.9000%
Warren	1.3000%	0.3000%	0.2000%	0.0000%	0.3200%	0.0000%	0.0000%	0.0000%	2.1200%
Warrick	0.0000%	0.5000%	0.5000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.0000%
Washington	1.3900%	0.2900%	0.3200%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.0000%
Wayne	1.0000%	0.0000%	0.2500%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.2500%
Wells	1.4000%	0.2700%	0.2500%	0.0700%	0.0000%	0.0000%	0.1100%	0.0000%	2.1000%
White	2.0000%	0.0000%	0.2500%	0.0000%	0.0700%	0.0000%	0.0000%	0.0000%	2.3200%
Whitley	1.0000%	0.2500%	0.2000%	0.2000%	0.0329%	0.0000%	0.0000%	0.0000%	1.6829%

Note One: Citations for the Special Purpose Certified Distributions: IC 6-3.6-7-7, IC 6-3.6-7-8, IC 6-3.6-7-9, IC 6-3.6-7-10, IC 6-3.6-7-11, IC 6-3.6-7-12, IC 6-3.6-7-13, IC 6-3.6-7-14, IC 6-3.6-7-15, IC 6-3.6-7-16, IC 6-3.6-7-17, IC 6-3.6-7-18, IC 6-3.6-7-19, IC 6-3.6-7-20, IC 6-3.6-7-21, IC 6-3.6-7-22, IC 6-3.6-7-23, IC 6-3.6-7-24, IC 6-3.6-7-25, IC 6-3.6-7-26