

\*\*\*\*PLEASE NOTE\*\*\*\*

As required by IC 6-3.5-1.1-9(b), IC 6-3.5-6-17(b), and IC 6-3.5-7-11(b), by October 1 the Budget Agency has certified to the county auditor an updated certification, after the initial estimates were certified August 1. Please note that each county's certified distribution changed slightly in the final certification of processed collections. As the Department of Revenue identified further fraudulent income tax returns, there were revisions to the processed collection amounts certified by the Department of Revenue. The certification on November 10, 2014 reflects the rate changes that will be in effect in CY 2015.

Local officials can assist the State Budget Agency in finalizing the CY 2015 certified distribution amounts by verifying the accuracy of the rate information presented here.

Communications with the State Budget Agency regarding local income taxes should be directed to Eric Bussis at (317) 232-3471 or [ebussis@sba.in.gov](mailto:ebussis@sba.in.gov).

**County Adjusted Gross Income Tax  
CY 2015 Certified Distributions  
Certified September 30, 2014<sup>1</sup>  
Amended November 10, 2014<sup>2</sup>**

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	\$20,197,632	\$0	\$0	\$0	\$0
Benton	\$1,756,680	\$0	\$0	\$439,170	\$439,170
Blackford	\$2,071,997	\$0	\$0	\$0	\$0
Brown	\$2,963,588	\$0	\$1,172,099	\$1,481,794	\$740,897
Carroll	\$4,162,169	\$0	\$1,472,992	\$832,434	\$0
Cass	\$6,211,224	\$0	\$0	\$6,211,224	\$1,552,806
Clark	\$21,619,333	\$0	\$0	\$5,404,833	\$5,404,833
Clay	\$4,445,694	\$1,111,424	\$0	\$3,334,271	\$1,111,424
Clinton	\$5,766,211	\$0	\$0	\$1,441,553	\$1,441,553
Crawford	\$1,043,883	\$0	\$0	\$0	\$0
Daviess	\$5,729,098	\$1,432,275	\$0	\$0	\$0
Decatur	\$5,021,121	\$0	\$0	\$0	\$0
DeKalb	\$8,503,250	\$0	\$0	\$4,251,625	\$2,125,812
Elkhart	\$39,982,584	\$9,995,646	\$0	\$9,995,646	\$9,995,646
Floyd	\$14,707,744	\$0	\$0	\$0	\$0
Fountain	\$3,318,143	\$0	\$0	\$0	\$0
Franklin	\$4,718,394	\$0	\$0	\$0	\$0
Fulton	\$3,719,108	\$0	\$0	\$929,777	\$929,777
Hancock	\$18,942,840	\$0	\$0	\$4,735,710	\$3,788,568
Harrison	\$5,658,511	\$0	\$0	\$0	\$0
Hendricks	\$39,543,599	\$0	\$0	\$5,931,540	\$0
Huntington	\$6,953,557	\$0	\$0	\$1,738,389	\$1,738,389
Jackson	\$8,183,822	\$818,382	\$0	\$0	\$0
Jasper	\$6,952,433	\$1,042,865	\$2,530,686	\$6,604,812	\$1,738,108
Jay	\$3,233,535	\$0	\$1,293,414	\$1,616,768	\$646,707
Jennings	\$4,403,773	\$0	\$0	\$1,100,943	\$1,100,943
Johnson	\$36,745,454	\$0	\$0	\$0	\$0
Lagrange	\$6,573,352	\$0	\$0	\$0	\$0
Lake	\$0	\$0	\$0	\$101,511,125	\$25,377,781
LaPorte	\$10,681,728	\$0	\$0	\$0	\$0
Lawrence	\$7,579,347	\$0	\$0	\$3,789,673	\$1,894,837
Marshall	\$9,000,978	\$2,250,244	\$0	\$0	\$0
Morgan	\$14,692,281	\$0	\$2,938,456	\$14,692,281	\$3,673,070
Newton	\$2,851,973	\$0	\$0	\$0	\$0
Noble	\$8,355,902	\$0	\$0	\$0	\$0
Ohio	\$1,119,071	\$0	\$0	\$0	\$0
Orange	\$2,926,267	\$0	\$0	\$0	\$0
Owen	\$3,220,143	\$0	\$0	\$0	\$0
Parke	\$2,627,202	\$0	\$1,182,241	\$656,801	\$656,801

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
Pulaski	\$2,944,364	\$883,309	\$1,177,746	\$2,944,364	\$0
Putnam	\$6,280,249	\$0	\$0	\$0	\$0
Randolph	\$4,192,289	\$0	\$0	\$2,096,145	\$1,048,072
Ripley	\$5,634,273	\$0	\$0	\$0	\$0
Rush	\$3,194,393	\$0	\$0	\$0	\$0
Shelby	\$9,030,912	\$0	\$0	\$0	\$0
Starke	\$1,769,968	\$0	\$0	\$0	\$0
Steuben	\$7,098,551	\$0	\$0	\$1,774,638	\$1,774,638
Tipton	\$3,658,679	\$0	\$0	\$914,670	\$0
Union	\$1,275,165	\$318,791	\$0	\$0	\$0
Vigo	\$13,846,442	\$0	\$0	\$0	\$0
Wabash	\$5,985,048	\$0	\$2,394,019	\$5,985,048	\$1,496,262
Warren	\$1,957,983	\$0	\$587,395	\$489,496	\$489,496
Washington	\$4,100,762	\$0	\$0	\$1,025,190	\$1,025,190
Wayne	\$10,914,347	\$2,728,587	\$0	\$0	\$0
Wells	\$5,673,132	\$0	\$2,269,253	\$1,134,626	\$283,657
White	\$4,947,221	\$0	\$0	\$0	\$0
Whitley	\$6,472,902	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$455,160,301</b>	<b>\$20,581,523</b>	<b>\$17,018,301</b>	<b>\$193,064,546</b>	<b>\$70,474,437</b>

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.

Note 1: Certifications have been changed from the 8/1/2014 estimates to reflect changes in processed collections due to DOR's accounting of taxpayer fraud.

Note 2: Amended on November 10, 2014 to reflect rate changes for Elkhart, Jennings, Parke, and Wabash County.

**County Option Income Tax  
CY 2015 Certified Distributions  
Certified September 30, 2014<sup>1</sup>  
Amended on November 10, 2014<sup>2</sup>**

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	\$3,935,700	\$0	\$0	\$1,639,875	\$1,639,875
Allen	\$47,941,960	\$0	\$0	\$19,975,817	\$7,990,327
Boone	\$24,358,832	\$0	\$0	\$0	\$0
Dearborn	\$6,763,542	\$0	\$0	\$0	\$0
Delaware	\$11,034,516	\$0	\$0	\$0	\$0
Dubois	\$7,093,321	\$0	\$0	\$0	\$0
Fayette	\$3,234,122	\$0	\$0	\$3,234,122	\$0
Grant	\$10,510,350	\$0	\$0	\$10,510,350	\$0
Greene	\$5,455,449	\$0	\$0	\$0	\$0
Hamilton	\$122,989,331	\$0	\$0	\$0	\$0
Henry	\$7,882,865	\$0	\$0	\$0	\$0
Howard	\$10,444,372	\$2,984,106	\$0	\$7,460,266	\$0
Knox	\$4,272,058	\$0	\$0	\$0	\$0
Kosciusko	\$11,130,469	\$0	\$0	\$0	\$0
Madison	\$21,451,143	\$0	\$0	\$10,725,571	\$5,362,786
Marion	\$194,416,762	\$0	\$52,492,526	\$0	\$97,208,381
Martin	\$1,450,376	\$0	\$0	\$453,243	\$453,243
Miami	\$3,258,991	\$1,357,913	\$0	\$5,431,652	\$1,357,913
Monroe	\$26,969,475	\$2,562,100	\$0	\$0	\$0
Montgomery	\$6,926,873	\$0	\$0	\$6,926,873	\$0
Perry	\$1,582,176	\$0	\$0	\$0	\$0
Posey	\$3,174,782	\$0	\$0	\$0	\$0
Scott	\$3,542,266	\$885,567	\$0	\$0	\$0
Spencer	\$1,291,290	\$0	\$0	\$0	\$0
St. Joseph	\$32,962,518	\$0	\$0	\$27,468,765	\$13,734,382
Switzerland	\$1,398,715	\$0	\$0	\$0	\$0
Tippecanoe	\$20,800,463	\$0	\$0	\$0	\$0
Vanderburgh	\$37,768,019	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$634,040,736</b>	<b>\$7,789,686</b>	<b>\$52,492,526</b>	<b>\$93,826,534</b>	<b>\$127,746,907</b>

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: Certifications have been changed from the 8/1/2014 estimates to reflect changes in processed collections due to DOR's accounting of taxpayer fraud.

Note 2: Amended on November 10, 2014 to reflect rate changes for Adams and Marion County.

**County Economic Development Income Tax  
CY 2015 Certified Distributions  
Certified September 30, 2014<sup>1</sup>  
Amended November 10, 2014<sup>2</sup>**

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	\$2,683,307	\$0	\$831,825
Allen	\$32,265,457	\$0	\$0
Bartholomew	\$5,070,192	\$0	\$0
Benton	\$448,979	\$0	\$71,837
Blackford	\$522,249	\$0	\$229,789
Brown	\$748,201	\$0	\$0
Carroll	\$628,448	\$0	\$0
Cass	\$1,485,466	\$0	\$0
Clark	\$5,547,328	\$0	\$5,547,328
Clinton	\$1,447,443	\$0	\$1,447,443
Crawford	\$351,646	\$0	\$0
Daviess	\$1,442,305	\$0	\$1,442,305
Decatur	\$1,263,193	\$0	\$404,222
DeKalb	\$2,161,222	\$0	\$0
Delaware	\$3,690,175	\$0	\$4,612,719
Dubois	\$4,741,207	\$0	\$0
Elkhart	\$10,514,152	\$0	\$0
Fayette	\$0	\$855,495	\$410,638
Floyd	\$5,943,025	\$0	\$1,981,008
Fountain	\$0	\$0	\$336,150
Franklin	\$1,187,150	\$0	\$0
Fulton	\$745,000	\$0	\$856,750
Gibson	\$3,835,214	\$0	\$0
Grant	\$2,646,803	\$0	\$0
Hancock	\$4,769,895	\$0	\$0
Harrison	\$1,894,514	\$0	\$0
Hendricks	\$9,946,681	\$0	\$0
Henry	\$0	\$0	\$1,971,898
Howard	\$3,039,163	\$0	\$0
Huntington	\$1,744,004	\$0	\$0
Jackson	\$2,051,568	\$0	\$2,051,568
Jasper	\$1,754,340	\$0	\$0
Jay	\$817,874	\$0	\$327,150
Jefferson	\$2,160,702	\$0	\$0
Jennings	\$1,102,354	\$0	\$0
Knox	\$2,989,814	\$0	\$0
Kosciusko	\$4,830,101	\$0	\$0
Lagrange	\$1,685,582	\$0	\$1,011,349
Lake	\$25,377,781	\$0	\$0
LaPorte	\$9,703,474	\$0	\$0

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
Martin	\$353,447	\$0	\$0
Miami	\$1,355,364	\$0	\$1,030,077
Montgomery	\$0	\$0	\$695,800
Morgan	\$2,941,968	\$0	\$1,029,689
Noble	\$2,094,617	\$0	\$2,094,617
Orange	\$734,711	\$0	\$0
Owen	\$966,878	\$0	\$0
Parke	\$661,286	\$0	\$661,286
Perry	\$1,611,749	\$1,611,749	\$193,410
Pike	\$1,041,743	\$0	\$0
Porter	\$22,666,079	\$0	\$0
Posey	\$3,289,468	\$0	\$0
Pulaski	\$737,149	\$0	\$530,747
Putnam	\$1,572,840	\$0	\$1,572,840
Randolph	\$1,063,479	\$1,063,479	\$0
Ripley	\$1,422,676	\$0	\$739,791
Rush	\$799,513	\$0	\$799,513
Scott	\$0	\$0	\$569,930
Shelby	\$2,262,318	\$0	\$0
Spencer	\$2,189,088	\$0	\$0
St. Joseph	\$23,081,049	\$0	\$0
Starke	\$1,760,904	\$2,289,175	\$211,308
Steuben	\$1,848,903	\$0	\$295,824
Sullivan	\$1,085,703	\$0	\$0
Tippecanoe	\$13,940,076	\$0	\$3,485,019
Tipton	\$916,936	\$0	\$293,419
Union	\$322,325	\$0	\$0
Vermillion	\$577,718	\$0	\$0
Vigo	\$9,470,163	\$0	\$0
Wabash	\$1,499,940	\$0	\$0
Warren	\$500,117	\$0	\$140,033
Warrick	\$8,782,168	\$0	\$0
Washington	\$1,028,436	\$0	\$1,028,436
Wayne	\$2,735,335	\$0	\$0
Wells	\$1,422,062	\$0	\$1,137,649
White	\$1,241,063	\$0	\$347,498
Whitley	\$1,295,827	\$0	\$213,164
Total	\$282,509,107	\$5,819,898	\$40,604,029

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: Certifications have been changed from the 8/1/2014 estimates to reflect changes in processed collections due to DOR's accounting of taxpayer fraud.

Note 2: Amended on November 10, 2014 to reflect rate changes for Knox and Wabash County.

**County Adjusted Gross Income Tax Rates**

**CY 2015 Rates**

**Certified September 30, 2014**

**Amended November 10, 2014<sup>1</sup>**

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.

Note 1: Amended on November 10, 2014 to reflect rate changes for Elkhart, Jennings, Parke, and Wabash County.



**County Option Income Tax Rates**  
**CY 2015 Rates**  
**Certified September 30, 2014**  
**Amended November 10, 2014<sup>1</sup>**

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.

Note 1: Amended on November 10, 2014 to reflect rate changes for Adams and Marion County.

**County Economic Development Income Tax Rates**

**CY 2015 Rates**

**Certified September 30, 2014**

**Amended November 10, 2014<sup>1</sup>**

County Name	County	County	County
	Economic Dev.	Economic Dev.	Economic Dev.
	Income Tax	Corrections/Courthouse/ Hospital	Income Tax
	Base I.C. 6-3.5-7-5	(See Citations at the end of this table)	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	County	County
	Economic Dev.	Economic Dev.	Economic Dev.
	Income Tax	Corrections/Courthouse/ Hospital	Income Tax
	Base	(See Citations at the end of this table)	Homestead Credit
	I.C. 6-3.5-7-5		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.

Note 1: Amended on November 10, 2014 to reflect rate changes for Knox and Wabash County.