

# policy brief

## ABOUT THE AUTHORS

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## AN OVERVIEW

# Local Option Income Taxes in Indiana

With the implementation of property tax caps, local governments in Indiana are considering options other than property taxes for increasing local revenue. In Indiana, local option income taxes are one choice that local governments have to fund local government functions.

In the United States there are currently 18 states that authorize county and/or other local governments to levy local option income taxes (LOIT), often called commuter taxes. Another 38 states permit the use of local option sales taxes (LOST) that piggyback on the state sales tax (NCSL 2008). Of the 18 states that allow the use of local option income taxes, 14 use some combination of both LOIT and LOST (NCSL 2008). Indiana is one of four states that solely authorize local governments to utilize LOIT (NCSL 2008). In Indiana, local option general sales taxes are not authorized. There are a few local taxes that are considered selective sales taxes, such as alcohol and tobacco taxes, food and beverage taxes, fuel taxes, the innkeeper's tax, and the auto rental tax. The last two of these taxes have been primarily adopted in large urban counties within Indiana.

One of the primary reasons local income taxes are adopted in Indiana is to reduce reliance on local property taxes. In 2008 (before property tax caps were implemented) local governments in Indiana raised 88.4 percent of tax revenue from property taxes, 7 percent from income taxes, and 1.3

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percent from selective sales taxes.<sup>1</sup> The primary sources of local government own source revenue are property taxes (46.9 percent), income taxes (3.7 percent), selective sales taxes (0.7 percent) and current charges (31.6 percent).<sup>2</sup> As property tax caps are implemented the share of revenue raised from property taxes is expected to decrease.

Local tax structure is important because the types of local taxes levied affect decisions about where people reside, work and do business as well as the level and types of public services that local governments can provide. The goal of this policy brief is to provide an overview of local option income taxes (LOIT) in Indiana.

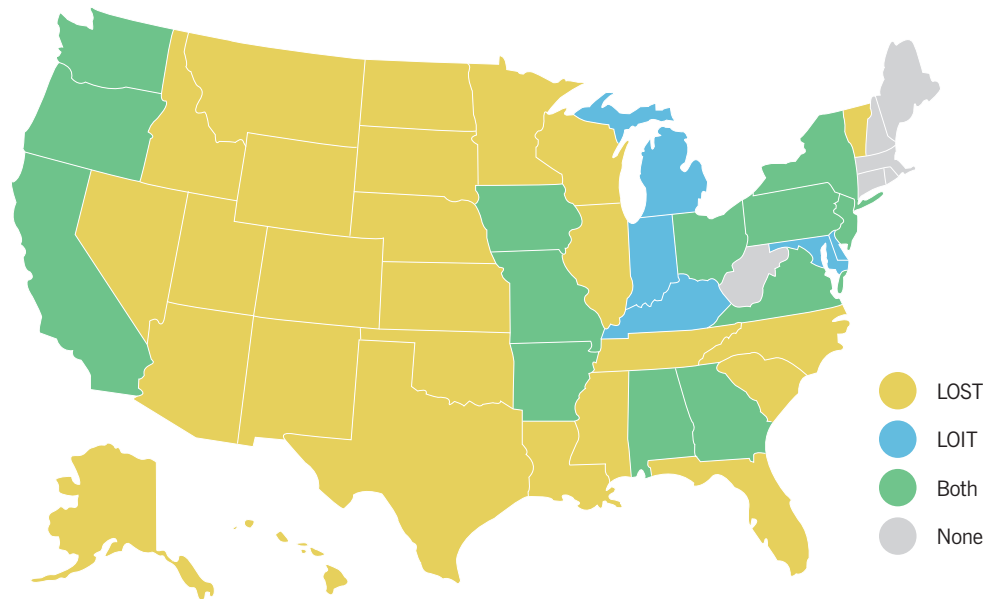
## LOCAL OPTION TAXES IN THE U.S.

As shown in Figure 1, of the local option taxes implemented by localities in the U.S. local sales taxes are commonly used to raise revenues. Some states allow local governments to utilize both sales and income taxes to generate local revenue. Few

<sup>1</sup>Authors' calculations using data available from U.S. Census Bureau (2008). This data is for 2008 and the latest data available.

<sup>2</sup>Current charges include fees and charges related to public education, hospitals, airports, parking facilities, parks and recreation, sewerage and solid waste. See U.S. Census Bureau (2008) for complete list.

FIGURE 1. LOCAL OPTION INCOME TAXES IN THE U.S., BY STATE



Sources: National Conference of State Legislatures (2008), Retirement Living Information Center (2010), Tax-rates.org (2010), Tax Policy Center (2006a; 2006b).

states allow localities to use only LOIT (Delaware, Indiana, Kentucky, Maryland, and Michigan), and some don't permit the use of either local sales or income taxes (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, West Virginia).

### INDIANA'S LOCAL OPTION INCOME TAXES<sup>3</sup>

In Indiana, three legacy local option income taxes and three recently authorized supplemental local income taxes can be used by local governments for generating additional tax revenues and/or providing property tax relief to property owners.

Indiana has been using LOIT since 1973, when the County Adjusted Gross Income Tax (CAGIT) was approved as part of the 1973 property tax relief legislation (Bennett and Stullich 1992). In 1984 and 1987, two additional LOIT were authorized, the County Option Income Tax (COIT) and County Economic Development Income Tax (CEDIT), to provide additional sources of revenue for local governments. During the 1980s local governments in Indiana were faced with property tax restrictions, which restrained revenue from that source, inflation, and the loss of funding from federal revenue sharing, so CEDIT and COIT provided options for raising additional revenue.

Currently, these three LOIT are widely used across the state with 91 of Indiana's 92 counties (Lake County is the exception) adopting one or more of these legacy LOIT.

In 2007, Indiana introduced three additional LOIT under the House Enrolled Act 1478 (HEA 1478-2007). These new LOIT were created to help fund property tax relief, public safety or a freeze in property tax growth.

All of Indiana's LOIT use the Indiana (state) adjusted gross income as the tax base. As such, wage and salary income is the largest portion of taxable income, so LOIT are imposed primarily on wage earners. Social Security payments are not taxed under the state income tax in Indiana.

#### *County Adjusted Gross Income Tax (CAGIT)*

CAGIT is a LOIT that can be used by local governments to provide property tax relief and additional revenue. The county council is the adopting authority that enacts CAGIT. The adoption period takes place between April 1st and July 31st of the adoption year. Distributions take place semi-annually and are directed toward property tax relief or general government spending depending on the rate. CAGIT rates vary among counties, and fall

<sup>3</sup>Much of the historical information on CAGIT, COIT and CEDIT are from Bennett and Stullich (1992). We provide some detail from this publication here since it is not widely available. Rusenburg (2009) also provides some historical information and a systematic overview of the structure of each LOIT. The Handbook of Taxes, Revenues and Appropriations (1999-2010), produced each year by the Indiana Legislative Services Agency, was our source for information on the structure and revenue distribution of LOIT. We have attempted to provide the most accurate and current data available in this report. Please contact Dagny Faulk at [dgfaulk@bsu.edu](mailto:dgfaulk@bsu.edu) with clarifications and corrections.

FIGURE 2. CAGIT IN INDIANA, 2010

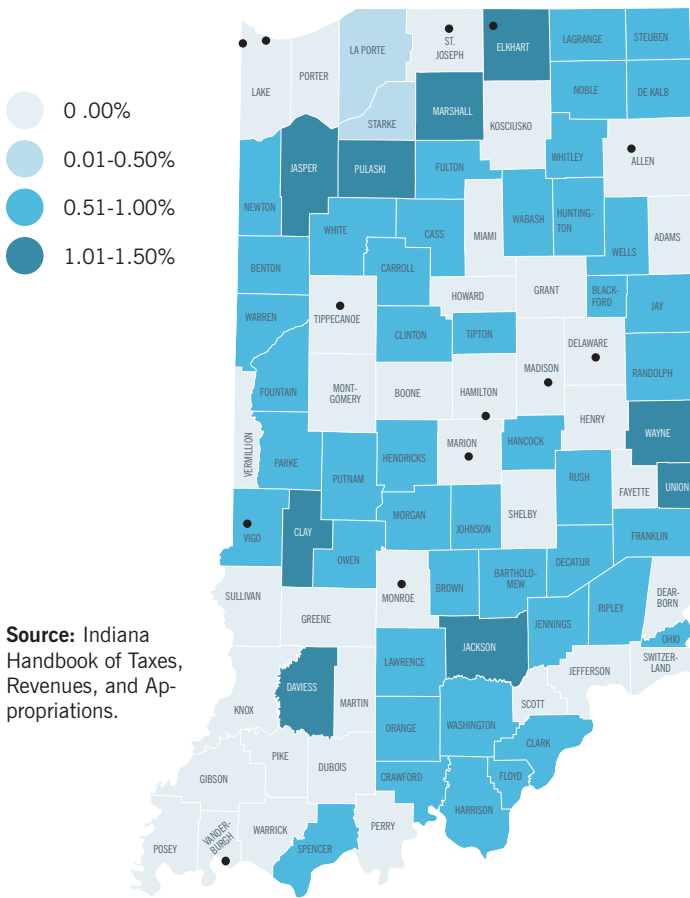
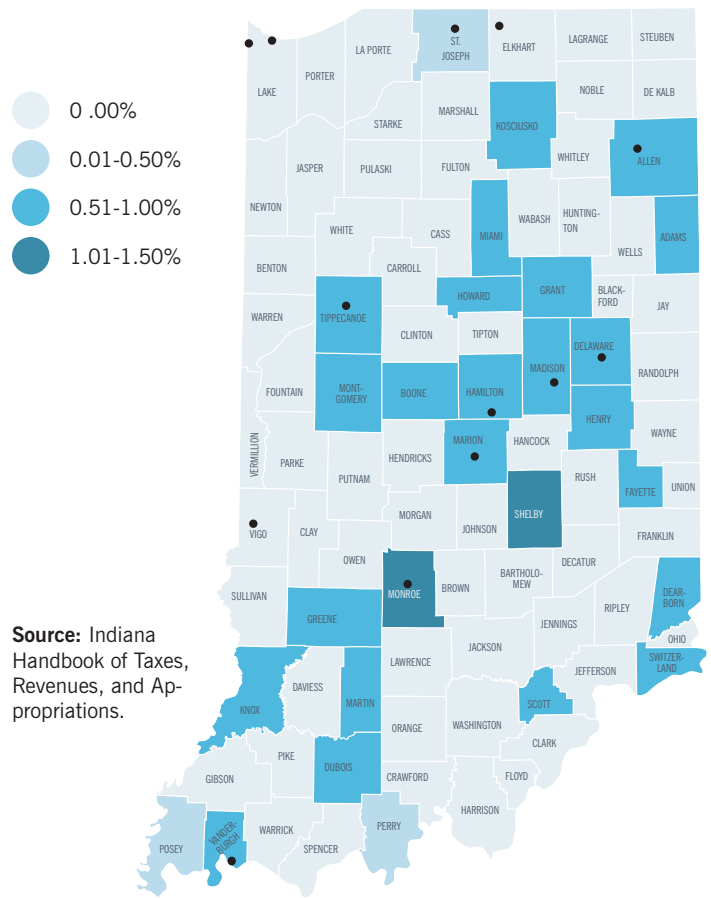


FIGURE 3. COIT IN INDIANA, 2010



between 0.5 percent and 1 percent for county residents and 0.25 percent for nonresident taxpayers.<sup>4</sup> The county council may elect to raise the CAGIT rate by 0.1 percent per year if deemed necessary up to the 1 percent limit. LSA (2010) provides the rate exceptions, which allow the tax rate to exceed 1 percent in some counties. The 2010 certified distribution to local governments from CAGIT was \$435,461,152 (LSA 2010).

*County Option Income Tax (COIT)*

COIT provides new tax revenues to local governments for general spending. This was authorized in 1984 as an alternative to CAGIT, which had not been popular in urban counties (Bennett and Stulich 1992). Funds are allocated for communication, transportation systems, and financing economic development projects. Similar to CAGIT, the adoption period takes place between April 1st and July 31st of the adoption year. Unlike CAGIT, COIT has a county income tax council (COIT council), which has the authority to adopt a COIT. Generally, the COIT rates are initially levied at 0.2 percent for resident county taxpayers and can be increased by 0.1 percent each year to a maximum rate of 0.6 percent. If additional revenues are needed, the COIT council can pass an ordinance to raise the COIT rate by 0.1 percent per year until reaching a maximum of 1 percent.

The COIT tax rate for nonresident taxpayers is a quarter of the tax rate imposed on resident taxpayers. LSA (2010) states the COIT rate can be frozen, decreased, or with an ordinance passed by the COIT council, the maximum rate may exceed 1 percent. The 2010 certified distribution to local governments from COIT was \$591,580,605 (LSA 2010).

By 2010, 56 out of 92 Indiana counties had adopted CAGIT, with a rate of 1 percent in most counties. See Table 1 for details. Eight counties allow a rate higher than 1 percent, primarily to fund correctional facilities. Most Indiana counties with larger cities<sup>5</sup> have not adopted CAGIT (See Figure 2). The exceptions are Elkhart and Vigo counties, which have large cities and have adopted CAGIT with rates of 1.25 and 0.75 percent, respectively.

In 2010, 28 counties had adopted COIT. Only two counties' tax rates exceed 1 percent (See Figure 3). Unlike CAGIT, COIT has been adopted in

<sup>4</sup> Non-resident taxpayers are people who work in a county that imposes CAGIT, COIT or CEDIT but who live in a county that does not impose CAGIT, COIT, or CEDIT. In this instance, the LOIT is a commuter tax.

<sup>5</sup> In this analysis, larger cities in Indiana are defined by population of 50,000 or more from Census 2007 estimates.

counties with large cities.

### *County Economic Development Income Tax (CEDIT)*

CEDIT was authorized by the Indiana General Assembly in 1987. This LOIT provides funding for local economic development projects that increase local employment opportunities and/or attract or retain businesses. CEDIT can be imposed in conjunction with either CAGIT or COIT; however, the combined tax rates are fixed. The authorized rates for CEDIT are 0.1, 0.2, 0.25, 0.3, 0.35, 0.4, 0.45 and 0.5 percent. If CEDIT is imposed with CAGIT, then the combined tax rate may not exceed 1.25 percent; if CEDIT is imposed with COIT, then the combined rate may not exceed 1 percent. The county council is the adopting authority for CAGIT adopting counties and county income tax council for COIT-adopted counties. CEDIT's adoption period takes place between April 1st and July 31st, similar to CAGIT and COIT, and fund distributions are made semi-annually (Rushenbourg 2009). In 2010, 77 counties had adopted this tax. LSA (2010) provides rate exceptions. Totals the 2010 certified distribution to local governments from CEDIT to be \$294,604,773 (LSA 2010).

### *HEA-1478*

The House Enrolled Act 1478, enacted in 2007, provided Indiana counties with additional means for raising local revenue while reducing the burden on property taxpayers. Funds from the newly created LOIT are used to freeze property tax growth, provide relief for property taxpayers, and generate revenue for public safety projects and programs.

### *LOIT to Freeze Property Tax Levy*

The Levy Growth Replacement LOIT provides Indiana counties with a method to raise revenue to replace normal property tax increases. This LOIT directly funds the property tax levy to minimize the impact of increases on property taxpayers; however, this LOIT does not increase due to new debt. This LOIT is adopted by the county council in CAGIT counties and the COIT council in COIT counties. The levy freeze LOIT rate may not exceed 1.0 percent, and the first year the tax

is imposed the rate must be set for the subsequent two years. The nonresident rate is 0.25 percent in counties with CAGIT and one-quarter of the additional rate in counties with COIT. The rate for this LOIT cannot be reduced if not needed and cannot be revoked, but it may be increased each year to offset increases in property tax levy growth. (This income tax is substituted for increases in the property tax levy that would otherwise occur.) In 2010, 11 counties had adopted this tax. The 2010 certified distribution to local governments from the LOIT to freeze the property tax levy was \$63,201,993 (LSA 2010).

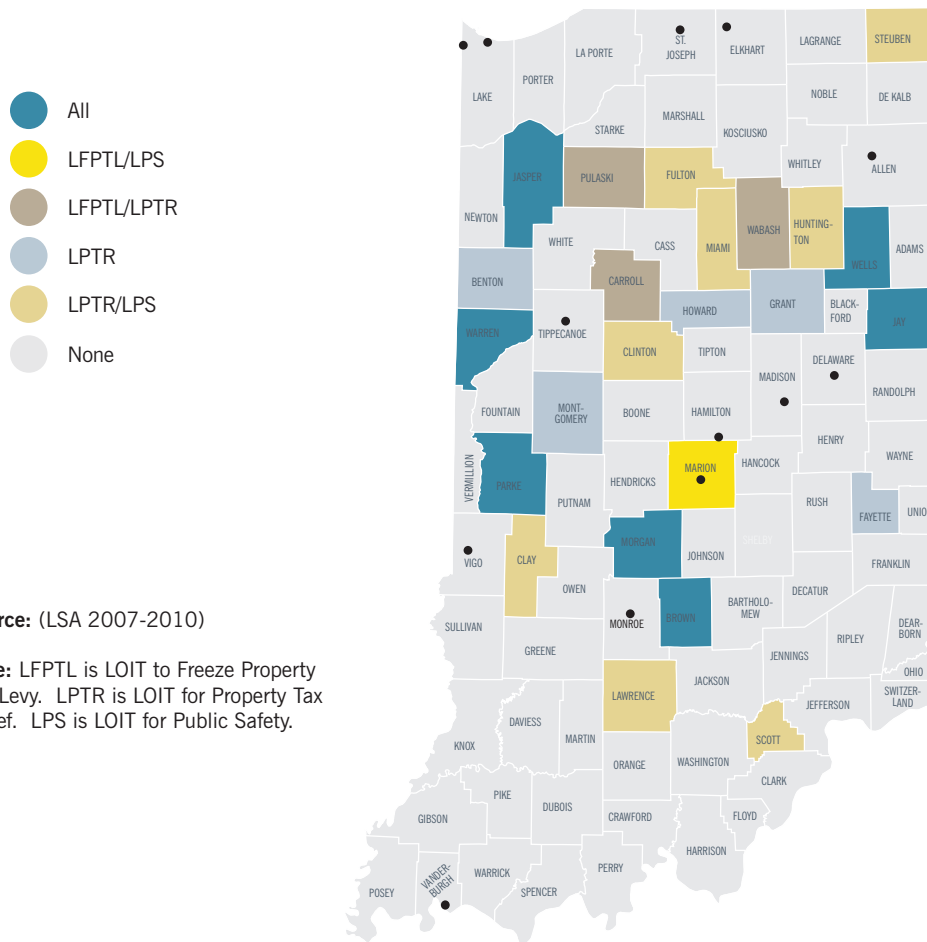
### *LOIT for Property Tax Relief*

The property tax relief LOIT allows Indiana cities and counties to collect tax revenue to directly provide property tax relief to property taxpayers. This LOIT can be used in four ways to provide property tax relief to Indiana residents. These include (1) distributing property tax relief to all taxpayers, (2) providing homestead credits to owner-occupied units, (3) administering property tax relief for residential property, including homesteads, rentals, and apartments complexes, or (4) providing a combination of (1), (2), and (3). Counties have the ability to utilize a CAGIT or COIT rate structure to fund property tax relief in increments of 0.05 percent up to 1 percent (Indiana Department of Local Government Finance 2007). The nonresident rate is 0.25 percent in counties with CAGIT and one-quarter of the additional rate in counties with COIT. The adoption of this LOIT falls under the purview of the county council in CAGIT counties and the COIT council in COIT counties. In 2010, 27 counties had adopted this tax. The 2010 certified distribution to local governments from the LOIT for property tax relief was \$109,385,899 (LSA 2010).

### *LOIT for Public Safety*

Indiana counties can enact a LOIT for public safety to help fund various public safety programs. These programs include police and fire departments, emergency medical services, pensions to these groups, and department of corrections facilities. This LOIT is used to partially fund these services, thus reducing the burden on property taxpayers (Rushenbourg 2009). Counties may pass this LOIT for public safety with a maximum rate

FIGURE 4. INDIANA HEA-1478 SUPPLEMENTAL LOIT



Source: (LSA 2007-2010)

Note: LFPTL is LOIT to Freeze Property Tax Levy. LPTR is LOIT for Property Tax Relief. LPS is LOIT for Public Safety.

of 0.25 percent. However, the county must impose either a LOIT for property tax relief or a LOIT to freeze property tax levy at a minimum of 0.25 percent. This ensures the LOIT for public safety is a substitute for property tax revenues and not an addition to the LOIT for property tax levy. The LOIT for public safety is adopted by the county council in CAGIT counties and the COIT council in COIT counties. In 2010 20 counties had adopted this tax. The 2010 certified distribution to local governments from the LOIT for public safety is \$94,461,634 (LSA 2010).

Since enacting HEA-1478 in 2007, 24 Indiana counties have adopted the new supplemental LOIT. Seven counties have adopted all three new LOIT, five counties adopted only the LOIT for Property Tax Relief, and twelve counties adopted combination of two new LOIT. Figure 4 shows that north-central Indiana counties have tended to adopt these taxes up to this point, while southern and border counties have been less likely to

introduce these new taxes. With the exception of Marion County, which has LOIT to freeze property tax levy and LOIT for public safety, counties with large cities (population of 50,000 or more) did not adopt any LOIT authorized under HEA-1478. Seven counties (Brown, Jasper, Jay, Morgan, Parke, Warren and Wells) have adopted all three supplemental LOIT.

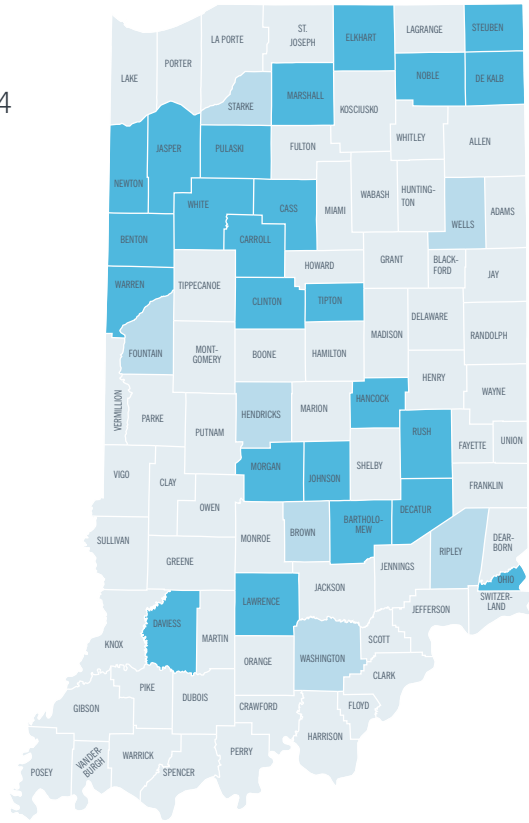
### INDIANA LOCAL OPTION INCOME TAXES – TRENDS

Figure 5 shows the progression LOIT adoption and changes in the rate structure from 1984 to 2010. Over time, 91 of Indiana’s 92 counties have adopted at least one LOIT, and local governments in many counties have increased their reliance on LOIT as indicated by the higher rates. The lowest tax current rates tend to be the suburban counties of major metro areas.

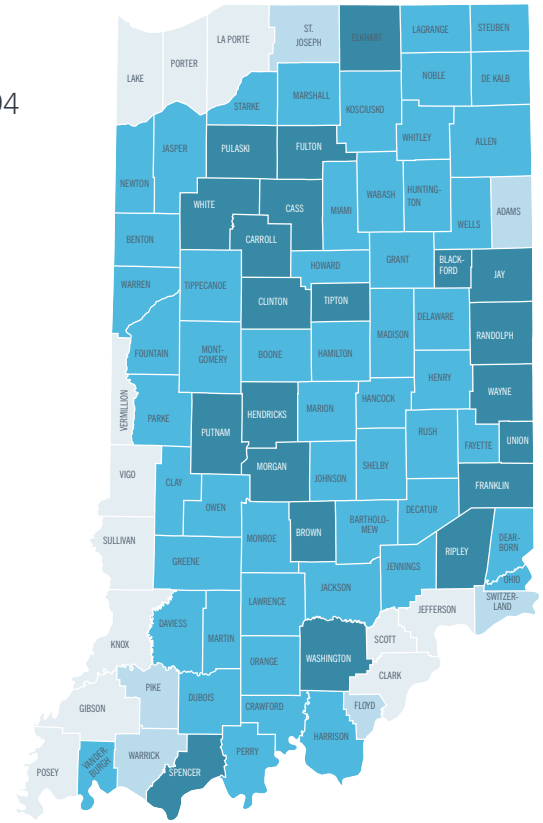
Table 1 shows the certified distribution to each

FIGURE 5. **DECENNIAL INDIANA LOIT, 1984-2010** Source: LSA (1999-2010)

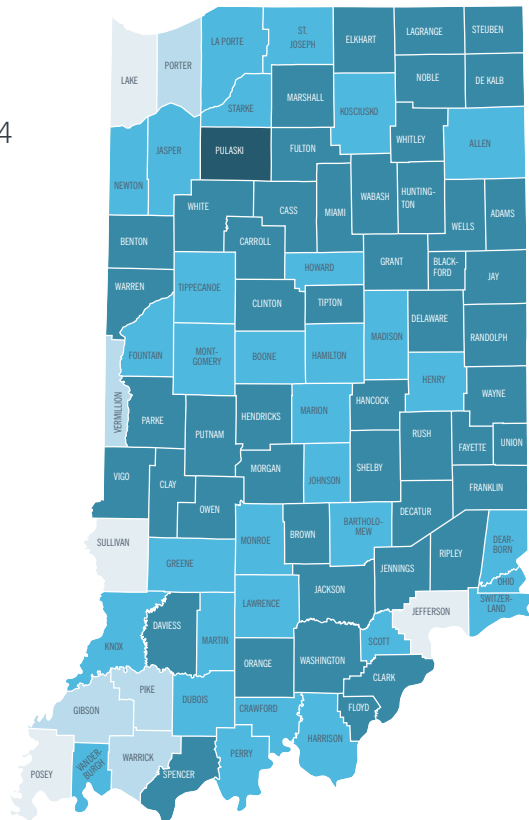
A. 1984



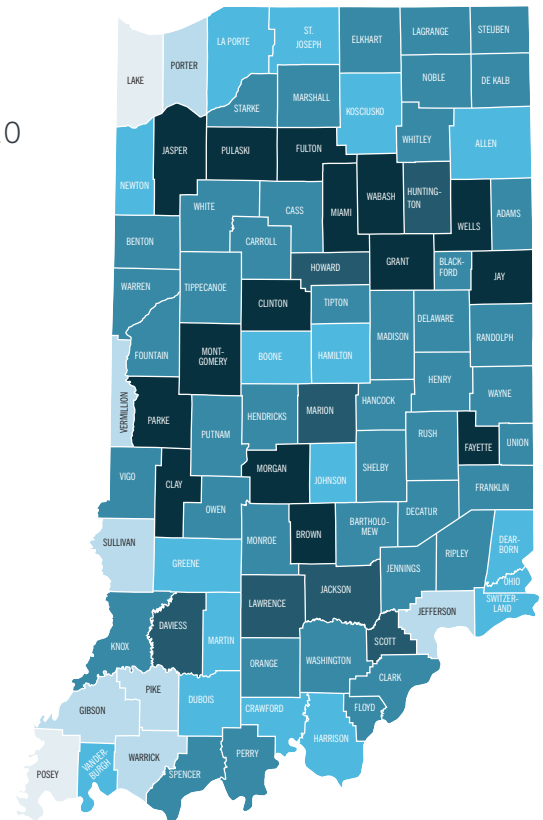
B. 1994



C. 2004



D. 2010



county for each LOIT in 2010, the 2010 LOIT rates, the change since 2007 (the last year before the most current recession) and the local income tax per worker in 2010. Certified distributions increased by 35 percent between 2007-2010, with distributions of \$1.17 billion in 2007 and \$1.59 billion in 2010. The 2007 certified distributions are nominal values (not adjusted for inflation). Residents in 19 counties experienced a 75 percent or greater increase in their local income taxes from 2007 to 2010. In contrast, only three counties decreased their local income tax levies.

## **CONCLUSIONS**

In this policy brief, we have provided an overview of local option income taxes in Indiana. Indiana is one of the few states that authorize LOIT as a revenue source for local governments. The LOIT structure in Indiana is fairly complex, consisting of six different local income taxes some of which can be jointly imposed. Over the past few decades, local governments have increasingly adopted local option income taxes and the rates have continued to increase. Future research is needed to investigate factors influencing the decision to adopt local option income taxes and the impact of these taxes on economic development.

**TABLE 2: LOCAL OPTION INCOME TAX SUMMARY, INDIANA 2007-2010**

County	2010 Tax Rate				2010 Certified Distribution						2010 Total County LOIT dollars	Tax \$ Change 2007 - 2010	2010 County Income Tax \$ Per Employee			
	CAGIT	COIT	CEDIT	LOIT to Freeze Property Tax Levy	LOIT for Property Tax Relief	LOIT for Public Safety	CAGIT	COIT	CEDIT	LOIT to Freeze Property Tax Levy				LOIT for Property Tax Relief	LOIT for Public Safety	
Adams	0.6	0.6	0.524				3,300,521	2,921,537					5,884,390	6,222,058	5.74	446.28
Allen	0.6	0.6	0.4				46,610,552	31,202,717					70,626,128	77,813,269	10.18	497.42
Bartholomew	1	1	0.25				17,637,019	4,409,255					15,515,004	22,046,274	42.10	658.09
Benton	1	1	0.29	1			1,596,209	475,360	1,596,209				1,841,019	3,667,778	99.23	960.91
Blackford	1	1	0.36				1,963,171	706,986					2,487,641	2,670,157	7.34	460.84
Boone	1	1					19,249,795						17,180,382	19,249,795	12.05	768.07
Brown	1	1	0.25	0.2	0.5	0.25	2,903,751	732,687	580,750	1,451,875	725,938		3,451,938	6,395,001	85.26	909.62
Carroll	1	1	0.15	0.1	0.2		3,732,030	559,614	373,203	746,406			3,646,022	5,411,253	48.42	618.22
Cass	1	1	0.5				6,319,164	3,163,366					8,780,941	9,482,530	7.99	552.50
Clark	1	1	0.5				19,528,119	9,973,864					26,384,294	29,501,983	11.82	602.04
Clay	1.25	1	0.25	0.75	0.25	0.25	5,196,827		3,118,096	1,039,365			4,859,034	9,354,288	92.51	834.90
Clinton	1	1	0.5	0.25	0.25		5,490,124	2,747,004	1,372,531	1,372,531			7,600,084	10,982,190	44.50	741.82
Crawford	0.75	1	0.25				1,015,437	339,102					1,290,125	1,354,539	4.99	283.43
Davies	1.25	1	0.5				6,206,840	2,489,184					7,441,757	8,696,024	16.85	612.85
Dearborn			0.6				6,413,322						5,763,298	6,413,322	11.28	282.46
Decatur	1	1	0.33				4,517,416	1,510,372					5,465,482	6,027,788	10.29	520.14
De Kalb	1	1	0.5				7,248,643	3,667,248					10,929,232	10,915,891	-0.12	585.60
Delaware			0.6	0.45			10,777,494	8,099,618					18,611,768	18,877,112	1.43	395.81
Dubois			0.6	0.4			6,125,554	4,093,325					9,178,863	10,218,879	11.33	497.69
Elkhart	1.25	1	0.25				43,047,260	8,917,233					55,004,245	51,964,493	-5.53	704.08
Fayette			1	0.37	1		3,285,555	1,217,952	3,285,555				4,810,753	7,789,062	61.91	900.61
Floyd	0.75	1	0.4				13,413,533	7,207,257					17,215,967	20,620,790	19.78	613.72
Fountain	1	1	0.1				3,089,170	312,498					3,042,711	3,401,668	11.80	425.95
Franklin	1	1	0.25				4,463,547	1,121,831					4,999,628	5,585,378	11.72	547.34
Fulton	1	1	0.43	0.25	0.25		3,380,387	1,451,977	845,097	845,097			4,457,767	6,522,558	46.32	688.36
Gibson			0.5					3,383,619					3,162,149	3,383,619	7.00	227.54
Grant	1	1	0.25		1		10,351,071	2,589,160	10,351,071				11,816,730	23,291,302	97.10	794.22
Greene	1	1					5,029,541						4,658,708	5,029,541	7.96	345.99
Hamilton	1	1					99,862,558						87,534,183	99,862,358	14.08	776.17
Hancock	1	1	0.2				16,826,454	3,365,775					16,927,526	20,192,229	19.29	632.03
Harrison	0.75	1	0.25				5,582,887	1,868,899					6,388,836	7,451,786	16.64	436.40
Hendricks	1	1	0.4				33,779,185	13,522,452					41,238,349	47,301,637	14.70	724.85
Henry	1	1	0.25				7,985,252	1,987,187					9,582,579	9,972,439	4.07	500.71

County	2010 Tax Rate					2010 Certified Distribution					2010 Total County LOIT dollars	2010 Total County LOIT dollars	Tax \$ Change 2007 - 2010	2010 County Income Tax \$ Per Employee
	CAGIT	COIT	CEDIT	LOIT to Freeze Property Tax Levy	LOIT for Property Tax Relief	LOIT for Public Safety	CAGIT	COIT	CEDIT	LOIT to Freeze Property Tax Levy				
Howard	0.9	0.2	0.2	0.5	0.5	14,307,648	3,203,248	7,948,693	7,948,693	14,418,027	25,459,589	76.58	830.14	
Huntington	1	0.25	0.25	0.25	0.1	6,543,969	1,640,550	1,635,992	654,397	7,682,218	10,474,908	36.35	592.90	
Jackson	1.1	0.5	0.5			8,161,991	3,708,675			10,993,136	11,870,666	7.98	606.99	
Jasper	1.25	0.25	0.3	1	0.25	7,878,996	1,609,328	6,303,197	1,575,799	8,170,042	19,258,279	135.72	1429.58	
Jay	1	0.5	0.4	0.5	0.05	3,056,362	1,541,679	1,528,181	152,818	4,051,460	7,501,585	85.16	694.21	
Jefferson		0.35					2,246,070			1,849,875	2,246,070	21.42	155.86	
Jennings	1	0.25				4,074,045	1,019,619			4,819,391	5,093,664	5.69	416.86	
Johnson	1					32,510,341				28,747,583	32,510,341	13.09	492.19	
Knox	0.6	0.5				3,770,056	3,273,845			6,513,362	7,043,901	8.15	374.07	
Kosciusko	0.7	0.3				12,008,384	5,154,418			15,800,153	17,162,802	8.62	452.41	
Lagrange	1	0.4				5,152,192	2,097,547			7,665,549	7,249,739	-5.42	500.11	
Lake												N/A	0.00	
La Porte	0.5	0.45				10,208,337	9,309,321			18,003,167	19,517,658	8.41	431.34	
Lawrence	1	0.25		0.5	0.25	7,607,305	5,267,459	3,803,653	1,901,826	7,115,528	13,312,784	87.09	669.04	
Madison	1	0.25				21,094,736	49,949,544			25,957,386	26,362,195	1.56	486.73	
Marion	1	0.27			0.35	184,998,310	64,749,408			156,097,149	299,697,262	91.99	744.01	
Marshall	1.25					10,705,124				9,477,840	10,705,124	12.95	517.26	
Martin	0.8	0.2				1,431,131	358,413			1,545,270	1,789,544	15.81	374.08	
Miami	0.85	0.44		1	0.25	4,535,303	2,360,544	5,335,650	1,333,913	6,741,893	13,565,410	101.21	915.63	
Monroe	1.05					25,934,752				22,281,349	25,934,752	16.40	402.24	
Montgomery	1	0.1	1			6,599,221	662,864	6,599,221		6,910,751	13,861,306	100.58	782.47	
Morgan	1	0.27	0.2	1	0.25	13,896,376	3,776,420	13,896,376	3,474,094	16,350,255	37,822,541	131.33	1160.77	
Newton	1					2,878,928				2,329,507	2,878,928	23.59	485.01	
Noble	1	0.5				7,349,967	3,684,216			10,301,802	11,034,183	7.11	549.23	
Ohio	1					1,163,708				1,038,852	1,163,708	12.02	443.44	
Orange	1	0.25				3,009,355	753,775			3,642,033	3,763,130	3.32	405.25	
Owen	1	0.3				3,222,920	967,370			3,903,334	4,190,290	7.35	405.33	
Parke	1	0.5	0.3	0.25	0.25	2,393,785	1,206,748	598,446	598,446	3,383,445	5,515,561	63.02	749.98	
Perry		0.5	0.56				1,724,512			2,929,982	3,243,901	10.71	375.08	
Pike		0.4					900,249			824,567	900,249	9.18	165.11	
Porter		0.5					21,597,394			18,625,536	21,597,394	15.96	296.00	
Posey	0.5	0.5				2,959,360	2,959,360			1,104,980	5,918,720	435.64	499.63	
Pulaski	1.3	0.43	0.4	1		3,207,626	1,066,599	2,467,404		3,955,409	7,728,591	95.39	1228.43	
Putnam	1	0.5				5,985,365	2,988,754			8,216,601	8,974,119	9.22	589.86	
Randolph	1	0.5				3,861,553	1,955,323			5,537,612	5,816,876	5.04	513.18	

County	2010 Tax Rate					2010 Certified Distribution					2007 Total County LOIT dollars	2010 Total County LOIT dollars	Tax \$ Change 2007 - 2010	2010 County Income Tax \$ Per Employee		
	CAGIT	COIT	CEDIT	LOIT to Freeze Property Tax Levy	LOIT for Property Tax Relief	LOIT for Public Safety	CAGIT	COIT	CEDIT	LOIT to Freeze Property Tax Levy					LOIT for Property Tax Relief	LOIT for Public Safety
Ripley	1		0.38				5,360,041		2,053,756				6,519,750	7,413,797	13.71	578.57
Rush	1		0.5				2,221,396		1,459,366				3,651,067	3,680,762	0.81	442.11
St. Joseph		0.6	0.4	0.5	0.25		33,231,041	22,789,919	27,692,534	13,846,267			41,417,816	97,559,761	135.55	887.32
Scott		1.25	0.16				4,112,176	529,123					3,703,452	4,641,299	25.32	463.72
Shelby	1		0.25				8,343,127	2,089,530					9,562,190	10,432,657	9.10	504.94
Spencer		0.3	0.5				1,142,072	1,929,139					2,845,030	3,071,211	7.95	318.70
Starke	0.5		0.56				1,665,891	1,864,469					3,171,963	3,530,360	11.30	371.63
Steuben	1		0.29	0.25	0.25		5,844,978	1,731,943	1,461,244	1,461,244			6,990,757	10,499,409	50.19	713.19
Sullivan			0.3					987,956						987,956	N/A	127.44
Switzerland		1					1,369,774						1,256,523	1,369,774	9.01	264.70
Tippecanoe		0.6	0.5				18,138,636	15,176,241					30,082,933	33,314,877	10.74	457.64
Tipton	1		0.33				3,384,792	1,117,586					4,242,233	4,502,378	6.13	712.68
Union	1.25		0.25				1,381,884	277,190					1,641,539	1,659,074	1.07	516.85
Vanderburgh		1					35,437,601						34,805,313	35,437,601	1.82	438.40
Vermillion			0.1					313,356					283,298	313,356	10.61	46.17
Vigo	0.75		0.5				13,457,717	9,208,784					21,659,019	22,666,501	4.65	512.99
Wabash	1		0.5	0.32	1		5,741,465	2,890,909	1,837,269	5,741,465			8,225,201	16,211,108	97.09	1079.04
Warren	1		0.32	0.3	0.25	0.25	1,753,280	572,805	525,984	438,320	438,320		1,961,324	3,728,709	90.11	844.92
Warrick			0.5					7,718,687					6,509,039	7,718,687	18.58	279.76
Washington	1		0.5				3,931,272	1,970,229					5,414,268	5,901,501	9.00	485.38
Wayne	1.25		0.25				13,516,618	2,742,765					15,574,220	16,259,383	4.40	560.45
Wells	1		0.45	0.4	0.2	0.05	5,843,414	2,640,478	2,337,366	1,168,683	292,171		7,139,541	12,282,112	72.03	962.47
White	1		0.32				4,452,009	1,428,197					5,016,171	5,880,206	17.22	541.69
Whitley	1		0.233				8,757,850	2,040,966					7,683,815	10,798,816	40.54	702.98
Totals:							435,461,152	591,580,605	294,604,773	63,201,993	109,385,899	94,461,634	1,174,119,039	1,588,696,056	35.31	560.17

**Sources:** Tax Data from Indiana General Assembly: Indiana Handbook of Taxes, revenues, and Appropriations (2007 and 2010). Employment Data for Stats Indiana. The 2010 Average Population is from January 2010 - November 2010 because December data was not available

**Notes:** N/A Not Applicable.

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