

ELISE M. NIESHALLA, STATE COMPTROLLER

Indiana Statehouse, Room 240
200 W. Washington Street
Indianapolis, IN 46204

www.in.gov/comptroller
(317) 232-3300



MEMORANDUM

TO: County Auditors

FROM: Janie Cope, Settlement Specialist

DATE: December 31, 2025

SUBJECT: Supplemental Salary for Judges

As required by [IC 33-38-5-6](#), counties that have adopted a supplemental salary for judges are required to remit payment amounts to the State Comptroller's Office to cover supplemental salaries under [IC 36-2-5-14](#) or [IC 36-3-6-3](#). Counties may remit quarterly according to the schedule below, or pay the full annual amount at any time. If paying quarterly, the first two installments must be received no later than May 1, 2026.

Quarterly Remittance Schedule

Payment Quarter	Payment Due Date
Q1: January 1 – March 30	February 1
Q2: April 1 – June 30	May 1
Q3: July 1 – September 30	August 1
Q4: October 1 – December 31	November 1

The quarterly remittance amount is equal to one-fourth of the supplemental salary and one-fourth of the employer's share of FICA (Medicare taxes and Social Security). The Medicare rate is 1.45% and the Social Security rate is 6.20% of the supplemental amount.

Please utilize [State Form 56578 Judges Salary Supplement and FICA Remittance](#) to assist with determining your remittances. Completed forms should be emailed at the time the remittance is paid.

We are at your service to answer questions or concerns. Please contact the Local Government Division at 317-233-1712 or LocalGovernment@comptroller.in.gov.