



FOR IMMEDIATE RELEASE
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Individual Income Tax Rates Rise in Two Indiana Counties

INDIANAPOLIS, Ind. – Effective Oct. 1, 2021, two Indiana county income tax rates will increase, according to the Indiana Department of Revenue (DOR).

Local income tax rates are determined by county officials and provided to DOR for review regarding compliance with Indiana law.

Below are the two counties impacted along with their new tax rates:

- Owen County: **0.025** (increased from 0.016)
- Warrick County: **0.01** (increased from 0.005)

These tax rates affect businesses with employees who live or work in any of these counties and have income tax withholdings.

- For Indiana residents on Jan. 1, 2021, county tax rates for individuals are based on the employee's Indiana county of residence on that date.
- For individuals who are not Indiana residents on Jan. 1, 2021, county tax rates are based on the individual's county of principal business or employment on Jan. 1.

A complete list of current rates for all Indiana counties is available on DOR's website in Departmental Notice #1 at dor.in.gov by clicking on the "Legal Resources" icon, then choosing "Tax Library" and selecting the "Departmental Notices" tab.

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