



STATE OF ARKANSAS  
**Department of Finance  
 and Administration**

**REVENUE DIVISION  
 Individual Income Tax**  
 Ledbetter Building, Room 2300  
 7<sup>th</sup> and Wolfe Streets  
 Post Office Box 3628  
 Little Rock, Arkansas 72203-3628  
 Phone: (501) 682-1100  
 Fax: (501) 682-7692  
 www.dfa.arkansas.gov

## 2022 Indexed Tax Brackets

The new indexed tax tables are based on the following brackets:

Tax Bracket			
Over	But Not Over	Percentage	Minus Adjustment
\$0	\$5,099	0.00%	
\$5,100	\$10,299	2.00%	\$101.98
\$10,300	\$14,699	3.00%	\$204.97
\$14,700	\$24,299	3.40%	\$263.77
\$24,300	\$87,000	4.90%	\$628.25
\$87,001	\$87,100	4.90%	\$627.20
\$87,101	\$87,200	4.90%	\$617.20
\$87,201	\$87,300	4.90%	\$607.20
\$87,301	\$87,400	4.90%	\$597.20
\$87,401	\$87,600	4.90%	\$587.20
\$87,601	\$87,700	4.90%	\$577.20
\$87,701	\$87,800	4.90%	\$567.20
\$87,801	\$87,900	4.90%	\$557.20
\$87,901	\$88,000	4.90%	\$547.20
\$88,001	\$88,100	4.90%	\$537.20
\$88,101	\$88,200	4.90%	\$527.20
\$88,201	\$88,300	4.90%	\$517.20
\$88,301	\$88,400	4.90%	\$507.20
\$88,401	\$88,500	4.90%	\$497.20
\$88,501	\$88,600	4.90%	\$487.20
\$88,601	\$88,700	4.90%	\$477.20
\$88,701	\$88,800	4.90%	\$467.20
\$88,801	\$88,900	4.90%	\$457.20
\$88,901	\$89,000	4.90%	\$447.20
\$89,001	\$89,100	4.90%	\$437.20
\$89,101	\$89,200	4.90%	\$427.20
\$89,201	\$89,300	4.90%	\$417.20
\$89,301	\$89,400	4.90%	\$407.20
\$89,401	\$89,500	4.90%	\$397.20
\$89,501	\$89,600	4.90%	\$387.20
\$89,601	\$89,700	4.90%	\$377.20
\$89,701	\$89,800	4.90%	\$367.20
\$89,801	\$89,900	4.90%	\$357.20

Over	But Not Over	Percentage	Minus Adjustment
\$89,901	\$90,000	4.90%	\$347.20
\$90,001	\$90,100	4.90%	\$337.20
\$90,101	\$90,200	4.90%	\$327.20
\$90,201	\$90,300	4.90%	\$317.20
\$90,301	\$90,400	4.90%	\$307.20
\$90,401	\$90,500	4.90%	\$297.20
\$90,501	\$90,600	4.90%	\$287.20
\$90,601	\$90,700	4.90%	\$277.20
\$90,701	\$90,800	4.90%	\$267.20
\$90,801	\$90,900	4.90%	\$257.20
\$90,901	\$91,100	4.90%	\$247.20
\$91,101	\$91,200	4.90%	\$237.20
\$91,201	\$91,300	4.90%	\$227.20
\$91,301	\$91,400	4.90%	\$217.20
\$91,401	\$91,500	4.90%	\$207.20
\$91,501	\$91,600	4.90%	\$197.20
\$91,601	\$91,700	4.90%	\$187.20
\$91,701	\$91,800	4.90%	\$177.20
\$91,801	and above	4.90%	\$167.20

If you use a formula to calculate Arkansas income tax, the results **must** match the table exactly. The calculations in the table are made at the midpoint of each income level.

EXAMPLE 1: For income level \$75,900 to \$76,000.

$(\$75,900 + \$76,000) / 2 = \$75,950 \times .049 = \$3,721.55 - \$628.25 = \$3,093.30$  rounded to \$3,093.00

Tax from table: \$3,093.00

EXAMPLE 2: For income level \$14,800 to \$14,900.

$(\$14,800 + \$14,900) / 2 = \$14,850 \times .034 = \$504.90 - \$263.77 = \$241.13$  rounded to \$241.00

Tax from table: \$241.00