



STATE OF ARKANSAS  
**Department of Finance  
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## 2009 Indexed Tax Brackets

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

| At Least | But Not More Than | Tax Rate            |
|----------|-------------------|---------------------|
| \$0      | \$3,899           | 1%                  |
| \$3,900  | \$7,799           | 2.5% minus \$ 58.49 |
| \$7,800  | \$11,699          | 3.5% minus \$136.48 |
| \$11,700 | \$19,599          | 4.5% minus \$253.47 |
| \$19,600 | \$32,599          | 6.0% minus \$547.45 |
| \$32,600 | and over          | 7.0% minus \$873.44 |

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

$(\$14,800 + \$14,900)/2 = \$14,850 \times .045 = \$668.25 - \$253.47 = \$414.78$  rounded to \$415.00

Tax from table: \$415.00