



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

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Individual Income Tax**  
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## 2014 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,299	.9%
\$4,300	\$8,399	2.5% minus \$ 68.78
\$8,400	\$12,599	3.5% minus \$152.77
\$12,600	\$20,999	4.5% minus \$278.76
\$21,000	\$35,099	6.0% minus \$593.75
\$35,100	and over	7.0% minus \$944.74

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.

$(\$14,800 + \$14,900)/2 = \$14,850 \times .045 = \$668.25 - \$278.76 = \$389.49$  rounded to \$389.00

Tax from table: \$389.00

“EQUAL OPPORTUNITY EMPLOYER”