



STATE OF ARKANSAS
**Department of Finance
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 Individual Income Tax**
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2017 Indexed Tax Brackets

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

| At Least | But Not More Than | Tax Rate |
|----------|-------------------|-----------------------|
| \$0 | \$4,399 | .9% |
| \$4,400 | \$8,699 | 2.4% minus \$ 65.99 |
| \$8,700 | \$13,099 | 3.4% minus \$152.98 |
| \$13,100 | \$21,699 | 4.4% minus \$283.97 |
| \$21,700 | \$36,299 | 5.0% minus \$396.86 |
| \$36,300 | \$77,400 | 6.0% minus \$759.85 |
| \$77,401 | \$78,400 | 6.9% minus \$1,380.54 |
| \$78,401 | \$79,400 | 6.9% minus \$1,280.54 |
| \$79,401 | \$80,600 | 6.9% minus \$1,180.54 |
| \$80,601 | \$81,600 | 6.9% minus \$1,080.54 |
| \$81,601 | \$82,600 | 6.9% minus \$980.54 |
| \$82,601 | and above | 6.9% minus \$940.54 |

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.

$$(\$75,900 + \$76,000) / 2 = \$75,950 \times .06 = \$4,557.00 - \$759.85 = \$3,797.15 \text{ rounded to } \underline{\$3,797.00}$$

Tax from table: \$3,797.00

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

$$(\$14,800 + \$14,900) / 2 = \$14,850 \times .044 = \$653.40 - \$283.97 = \$369.43 \text{ rounded to } \underline{\$369.00}$$

Tax from table: \$369.00

“EQUAL OPPORTUNITY EMPLOYER”