



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

**REVENUE DIVISION
 Individual Income Tax**
 Ledbetter Building, Room 2300
 7th and Wolfe Streets
 Post Office Box 3628
 Little Rock, Arkansas 72203-3628
 Phone: (501) 682-7225
 Fax: (501) 682-7691
 www.dfa.arkansas.gov

2019 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,599	0%
\$4,600	\$9,099	2.0% minus \$91.98
\$9,100	\$13,699	3.0% minus \$182.97
\$13,700	\$22,599	3.4% minus \$237.77
\$22,600	\$37,899	5.0% minus \$421.46
\$37,900	\$80,800	6.0% minus \$800.45
\$80,801	\$81,800	6.9% minus \$1,421.64
\$81,801	\$82,800	6.9% minus \$1,321.64
\$82,801	\$84,100	6.9% minus \$1,221.64
\$84,101	\$85,200	6.9% minus \$1,121.64
\$85,201	\$86,200	6.9% minus \$1,021.64
\$86,201	and above	6.9% minus \$981.64

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.

$$(\$75,900 + \$76,000) / 2 = \$75,950 \times .06 = \$4,557 - \$800.45 = \$3,756.55 \text{ rounded to } \underline{\$3,757.00}$$

Tax from table: \$3,757.00

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

$$(\$14,800 + \$14,900) / 2 = \$14,850 \times .034 = \$504.90 - \$237.77 = \$267.13 \text{ rounded to } \underline{\$267.00}$$

Tax from table: \$267.00