



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](http://www.dfa.arkansas.gov)

## 2025 Indexed Tax Brackets

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

Tax Bracket			
From	Less Than or Equal To	Percentage	Minus Adjustment
\$0	\$5,599	0.00%	
\$5,600	\$11,199	2.00%	\$111.98
\$11,200	\$15,999	3.00%	\$223.97
\$16,000	\$26,399	3.40%	\$287.97
\$26,400	\$94,700	3.90%	\$419.96
\$94,701	\$94,800	3.90%	\$399.30
\$94,801	\$94,900	3.90%	\$389.30
\$94,901	\$95,000	3.90%	\$379.30
\$95,001	\$95,100	3.90%	\$369.30
\$95,101	\$95,200	3.90%	\$359.30
\$95,201	\$95,300	3.90%	\$349.30
\$95,301	\$95,400	3.90%	\$339.30
\$95,401	\$95,500	3.90%	\$329.30
\$95,501	\$95,600	3.90%	\$319.30
\$95,601	\$95,700	3.90%	\$309.30
\$95,701	\$95,800	3.90%	\$299.30
\$95,801	\$95,900	3.90%	\$289.30
\$95,901	\$96,000	3.90%	\$279.30
\$96,001	\$96,100	3.90%	\$269.30
\$96,101	\$96,200	3.90%	\$259.30
\$96,201	\$96,300	3.90%	\$249.30
\$96,301	\$96,400	3.90%	\$239.30
\$96,401	\$96,500	3.90%	\$229.30
\$96,501	\$96,600	3.90%	\$219.30
\$96,601	\$96,700	3.90%	\$209.30
\$96,701	\$96,800	3.90%	\$199.30
\$96,801	\$96,900	3.90%	\$189.30
\$96,901	\$97,000	3.90%	\$179.30
\$97,001	\$97,100	3.90%	\$169.30
\$97,101	\$97,200	3.90%	\$159.30
\$97,201	\$97,300	3.90%	\$149.30
\$97,301	\$97,400	3.90%	\$139.30
\$97,401	\$97,500	3.90%	\$129.30

\$97,501	\$97,600	3.90%	\$119.30
\$97,601	\$97,700	3.90%	\$109.30
\$97,701	\$97,800	3.90%	\$99.30
\$97,801	and over	3.90%	\$89.30

***For \$100,001 and over, \$3,809 + 3.9% of the excess over \$100,000.***

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.

$(\$75,900 + \$76,000) / 2 = \$75,950 \times .039 = \$2,962.05 - \$419.96 = \$2,542.09$  rounded to \$2,542.00

Tax from table: \$2,542.00

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

$(\$14,800 + \$14,900) / 2 = \$14,850 \times .030 = \$445.50 - \$223.97 = \$221.53$  rounded to \$222.00

Tax from table: \$222.00