



STATE OF ARKANSAS
**Department of Finance
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 Individual Income Tax**
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2015 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	2.4% minus \$ 64.49
\$8,400	\$12,699	3.4% minus \$148.48
\$12,700	\$21,099	4.4% minus \$275.47
\$21,100	\$35,299	6.0% minus \$596.25
\$35,300	and over	7.0% minus \$949.24

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 .044 = \$653.40 - \$275.47 = \377.93 rounded to \$378.00

Tax from table: \$378.00