



STATE OF ARKANSAS
**Department of Finance
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2018 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,499	0.9%
\$4,500	\$8,899	2.4% minus \$67.49
\$8,900	\$13,399	3.4% minus \$156.48
\$13,400	\$22,199	4.4% minus \$290.47
\$22,200	\$37,199	5.0% minus \$405.96
\$37,200	\$79,300	6.0% minus \$777.95
\$79,301	\$80,300	6.9% minus \$1,402.74
\$80,301	\$81,300	6.9% minus \$1,302.74
\$81,301	\$82,500	6.9% minus \$1,202.74
\$82,501	\$83,600	6.9% minus \$1,102.74
\$83,601	\$84,600	6.9% minus \$1,002.74
\$84,601	and above	6.9% minus \$962.74

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 1: For income level \$75,900 to \$76,000.

$$(\$75,900 + \$76,000) / 2 = \$75,950 \times .06 = \$4,557.00 - \$777.95 = \$3,779.05 \text{ rounded to } \underline{\$3,779.00}$$

Tax from table: \$3,779.00

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

$$(\$14,800 + \$14,900) / 2 = \$14,850 \times .044 = \$653.40 - \$290.47 = \$362.93 \text{ rounded to } \underline{\$363.00}$$

Tax from table: \$363.00

“EQUAL OPPORTUNITY EMPLOYER”