

Subject 500

Choosing the Correct Table

There are two tax tables used for calculating tax on your individual tax return: the Low Income Tax Table and the Regular Tax Table.

Your total gross income from all sources (regardless of whether the income is taxable to Arkansas) and your filing status are used to determine if you qualify to use the Low Income Table. If you claim the exemption for military income, military retirement or the \$6,000 exemption for employer-sponsored pension and/or qualified IRA distributions, you do not qualify for the Low Income Tax Tables.

You may use the Low Income Tax Table if your adjusted gross income falls below the following amounts for your filing status:

- **Filing Status 1 – Single:** total gross income cannot be greater than \$15,900.
- **Filing Status 3 – Head of Household with One or No Dependents:** total gross income cannot be greater than \$22,500.
- **Filing Status 3 – Head of Household with Two or More Dependents:** total gross income cannot be greater than \$25,400.
- **Filing Status 2 – Married Filing Joint with One or No Dependents:** total gross income cannot be greater than \$25,500.
- **Filing Status 2 – Married Filing Joint with Two or More Dependents:** total gross income cannot be greater than \$31,800.
- **Filing Status 4 or 5 – Married Filing Separately:** Taxpayers filing Status 4 or 5 CANNOT use the Low Income Tax Table regardless of their income.
- **Filing Status 6 – Qualifying Widow or Widower with One or No Dependents:** total gross income cannot be greater than \$22,500.
- **Filing Status 6 – Qualifying Widow or Widower with Two or More Dependents:** total gross income cannot be greater than \$25,400.

The Regular Tax Table must be used if you do not qualify to use the Low Income Tax Table.