



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) 682-7225  
 Fax: (501) 682-7691  
 www.dfa.arkansas.gov

## 2016 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	\$8,499	2.4% minus \$ 64.49
\$8,500	\$12,699	3.4% minus \$149.48
\$12,700	\$21,199	4.4% minus \$276.47
\$21,200	\$35,099	5.0% minus \$383.76
\$35,100	\$75,000	6.0% minus \$734.75
\$75,001	\$76,000	6.9% minus \$1,349.64
\$76,001	\$77,000	6.9% minus \$1,249.64
\$77,001	\$78,000	6.9% minus \$1,149.64
\$78,001	\$79,000	6.9% minus \$1,049.64
\$79,001	\$80,000	6.9% minus \$949.64
\$80,001	and above	6.9% minus \$909.64

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.

$$(\$75,900 + \$76,000) / 2 = \$75,950 \times .069 = 5,240.55 - \$1,349.64 = \$3,890.91 \text{ rounded to } \underline{\$3,891.00}$$

Tax from table: \$3,891.00

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

$$(\$14,800 + \$14,900) / 2 = \$14,850 \times .044 = \$653.40 - \$276.47 = \$376.93 \text{ rounded to } \underline{\$377.00}$$

Tax from table: \$377.00

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