



STATE OF ARKANSAS  
**Department of Finance  
 and Administration**

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## 2005 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$3,499	1%
\$3,500	\$6,999	2.5% minus \$ 52.49
\$7,000	\$10,499	3.5% minus \$122.48
\$10,500	\$17,499	4.5% minus \$227.47
\$17,500	\$29,199	6.0% minus \$489.96
\$29,200	and over	7.0% minus \$781.95

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.

$(\$14,800 + \$14,900)/2 = \$14,850 \times .045 = \$668.25 - \$227.47 = \$440.78$  rounded to \$441.00

Tax from table: \$441.00