

2013 TAX TABLES

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

Low Income Tax Table

This table can be used with forms AR1000F, AR1000NR, and AR1000S. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table.

NOTE: The standard deduction is incorporated into the low income tax table. You can not use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

Regular Tax Table

This table can be used with forms AR1000F, AR1000NR, AR1000S, AR1002F, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You must use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

The proper line numbers that are used to figure your tax from the tax tables are listed below. Refer to the instructions for each tax form to see if you qualify to use a particular tax table.

- AR1000F Full Year Resident Individual Income Tax**
Use the Net Taxable Income on Lines 26(A) and 26(B) to figure your tax.
- AR1000NR Part Year & Nonresident Individual Income Tax**
Use the Net Taxable Income on Lines 26(A) and 26(B) to figure your tax.
- AR1000S Short Form – Individual Income Tax**
Use the Total Income on Lines 13(A) and 13(B) to figure your tax.
- AR1002F Fiduciary Income Tax – Resident Trusts**
The Fiduciary Tax Table is the same as the Regular Tax Table.
Use the Net Taxable Income on Line 19 to figure your tax.
- AR1002NR Fiduciary Income Tax – Nonresident Trusts**
The Fiduciary Tax Table is the same as the Regular Tax Table.
Use the Net Taxable Income on Line 19 to figure your tax.

2013 Regular Tax Table

Instructions:

1. Find your net taxable income in the table below. Your tax is to the right of this amount.
2. Married couples must use the same filing status and tax table. If one spouse uses the Regular Tax Table, then both must use the Regular Tax Table.

Current year indexed tax brackets are available on the Individual Income Tax website at www.arkansas.gov/incometax

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
			5,000			10,000		
0	100	1	5,000	5,100	63	10,000	10,100	206
100	200	2	5,100	5,200	66	10,100	10,200	209
200	300	3	5,200	5,300	68	10,200	10,300	213
300	400	4	5,300	5,400	71	10,300	10,400	216
400	500	5	5,400	5,500	73	10,400	10,500	220
500	600	6	5,500	5,600	76	10,500	10,600	223
600	700	7	5,600	5,700	78	10,600	10,700	227
700	800	8	5,700	5,800	81	10,700	10,800	230
800	900	9	5,800	5,900	83	10,800	10,900	234
900	1,000	10	5,900	6,000	86	10,900	11,000	237
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	88	11,000	11,100	241
1,100	1,200	12	6,100	6,200	91	11,100	11,200	244
1,200	1,300	13	6,200	6,300	93	11,200	11,300	248
1,300	1,400	14	6,300	6,400	96	11,300	11,400	251
1,400	1,500	15	6,400	6,500	98	11,400	11,500	255
1,500	1,600	16	6,500	6,600	101	11,500	11,600	258
1,600	1,700	17	6,600	6,700	103	11,600	11,700	262
1,700	1,800	18	6,700	6,800	106	11,700	11,800	265
1,800	1,900	19	6,800	6,900	108	11,800	11,900	269
1,900	2,000	20	6,900	7,000	111	11,900	12,000	272
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	113	12,000	12,100	276
2,100	2,200	22	7,100	7,200	116	12,100	12,200	279
2,200	2,300	23	7,200	7,300	118	12,200	12,300	283
2,300	2,400	24	7,300	7,400	121	12,300	12,400	286
2,400	2,500	25	7,400	7,500	123	12,400	12,500	290
2,500	2,600	26	7,500	7,600	126	12,500	12,600	295
2,600	2,700	27	7,600	7,700	128	12,600	12,700	299
2,700	2,800	28	7,700	7,800	131	12,700	12,800	304
2,800	2,900	29	7,800	7,900	133	12,800	12,900	308
2,900	3,000	30	7,900	8,000	136	12,900	13,000	313
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	138	13,000	13,100	317
3,100	3,200	32	8,100	8,200	141	13,100	13,200	322
3,200	3,300	33	8,200	8,300	143	13,200	13,300	326
3,300	3,400	34	8,300	8,400	146	13,300	13,400	331
3,400	3,500	35	8,400	8,500	150	13,400	13,500	335
3,500	3,600	36	8,500	8,600	153	13,500	13,600	340
3,600	3,700	37	8,600	8,700	157	13,600	13,700	344
3,700	3,800	38	8,700	8,800	160	13,700	13,800	349
3,800	3,900	39	8,800	8,900	164	13,800	13,900	353
3,900	4,000	40	8,900	9,000	167	13,900	14,000	358
4,000			9,000			14,000		
4,000	4,100	41	9,000	9,100	171	14,000	14,100	362
4,100	4,200	42	9,100	9,200	174	14,100	14,200	367
4,200	4,300	43	9,200	9,300	178	14,200	14,300	371
4,300	4,400	46	9,300	9,400	181	14,300	14,400	376
4,400	4,500	48	9,400	9,500	185	14,400	14,500	380
4,500	4,600	51	9,500	9,600	188	14,500	14,600	385
4,600	4,700	53	9,600	9,700	192	14,600	14,700	389
4,700	4,800	56	9,700	9,800	195	14,700	14,800	394
4,800	4,900	58	9,800	9,900	199	14,800	14,900	398
4,900	5,000	61	9,900	10,000	202	14,900	15,000	403

2013 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
15,000			21,000			27,000		
15,000	15,100	407	21,000	21,100	683	27,000	27,100	1,043
15,100	15,200	412	21,100	21,200	689	27,100	27,200	1,049
15,200	15,300	416	21,200	21,300	695	27,200	27,300	1,055
15,300	15,400	421	21,300	21,400	701	27,300	27,400	1,061
15,400	15,500	425	21,400	21,500	707	27,400	27,500	1,067
15,500	15,600	430	21,500	21,600	713	27,500	27,600	1,073
15,600	15,700	434	21,600	21,700	719	27,600	27,700	1,079
15,700	15,800	439	21,700	21,800	725	27,700	27,800	1,085
15,800	15,900	443	21,800	21,900	731	27,800	27,900	1,091
15,900	16,000	448	21,900	22,000	737	27,900	28,000	1,097
16,000			22,000			28,000		
16,000	16,100	452	22,000	22,100	743	28,000	28,100	1,103
16,100	16,200	457	22,100	22,200	749	28,100	28,200	1,109
16,200	16,300	461	22,200	22,300	755	28,200	28,300	1,115
16,300	16,400	466	22,300	22,400	761	28,300	28,400	1,121
16,400	16,500	470	22,400	22,500	767	28,400	28,500	1,127
16,500	16,600	475	22,500	22,600	773	28,500	28,600	1,133
16,600	16,700	479	22,600	22,700	779	28,600	28,700	1,139
16,700	16,800	484	22,700	22,800	785	28,700	28,800	1,145
16,800	16,900	488	22,800	22,900	791	28,800	28,900	1,151
16,900	17,000	493	22,900	23,000	797	28,900	29,000	1,157
17,000			23,000			29,000		
17,000	17,100	497	23,000	23,100	803	29,000	29,100	1,163
17,100	17,200	502	23,100	23,200	809	29,100	29,200	1,169
17,200	17,300	506	23,200	23,300	815	29,200	29,300	1,175
17,300	17,400	511	23,300	23,400	821	29,300	29,400	1,181
17,400	17,500	515	23,400	23,500	827	29,400	29,500	1,187
17,500	17,600	520	23,500	23,600	833	29,500	29,600	1,193
17,600	17,700	524	23,600	23,700	839	29,600	29,700	1,199
17,700	17,800	529	23,700	23,800	845	29,700	29,800	1,205
17,800	17,900	533	23,800	23,900	851	29,800	29,900	1,211
17,900	18,000	538	23,900	24,000	857	29,900	30,000	1,217
18,000			24,000			30,000		
18,000	18,100	542	24,000	24,100	863	30,000	30,100	1,223
18,100	18,200	547	24,100	24,200	869	30,100	30,200	1,229
18,200	18,300	551	24,200	24,300	875	30,200	30,300	1,235
18,300	18,400	556	24,300	24,400	881	30,300	30,400	1,241
18,400	18,500	560	24,400	24,500	887	30,400	30,500	1,247
18,500	18,600	565	24,500	24,600	893	30,500	30,600	1,253
18,600	18,700	569	24,600	24,700	899	30,600	30,700	1,259
18,700	18,800	574	24,700	24,800	905	30,700	30,800	1,265
18,800	18,900	578	24,800	24,900	911	30,800	30,900	1,271
18,900	19,000	583	24,900	25,000	917	30,900	31,000	1,277
19,000			25,000			31,000		
19,000	19,100	587	25,000	25,100	923	31,000	31,100	1,283
19,100	19,200	592	25,100	25,200	929	31,100	31,200	1,289
19,200	19,300	596	25,200	25,300	935	31,200	31,300	1,295
19,300	19,400	601	25,300	25,400	941	31,300	31,400	1,301
19,400	19,500	605	25,400	25,500	947	31,400	31,500	1,307
19,500	19,600	610	25,500	25,600	953	31,500	31,600	1,313
19,600	19,700	614	25,600	25,700	959	31,600	31,700	1,319
19,700	19,800	619	25,700	25,800	965	31,700	31,800	1,325
19,800	19,900	623	25,800	25,900	971	31,800	31,900	1,331
19,900	20,000	628	25,900	26,000	977	31,900	32,000	1,337
20,000			26,000			32,000		
20,000	20,100	632	26,000	26,100	983	32,000	32,100	1,343
20,100	20,200	637	26,100	26,200	989	32,100	32,200	1,349
20,200	20,300	641	26,200	26,300	995	32,200	32,300	1,355
20,300	20,400	646	26,300	26,400	1,001	32,300	32,400	1,361
20,400	20,500	650	26,400	26,500	1,007	32,400	32,500	1,367
20,500	20,600	655	26,500	26,600	1,013	32,500	32,600	1,373
20,600	20,700	659	26,600	26,700	1,019	32,600	32,700	1,379
20,700	20,800	665	26,700	26,800	1,025	32,700	32,800	1,385
20,800	20,900	671	26,800	26,900	1,031	32,800	32,900	1,391
20,900	21,000	677	26,900	27,000	1,037	32,900	33,000	1,397

2013 Regular Tax Table

If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS	If Your Income is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
33,000			39,000			45,000		
33,000	33,100	1,403	39,000	39,100	1,807	45,000	45,100	2,227
33,100	33,200	1,409	39,100	39,200	1,814	45,100	45,200	2,234
33,200	33,300	1,415	39,200	39,300	1,821	45,200	45,300	2,241
33,300	33,400	1,421	39,300	39,400	1,828	45,300	45,400	2,248
33,400	33,500	1,427	39,400	39,500	1,835	45,400	45,500	2,255
33,500	33,600	1,433	39,500	39,600	1,842	45,500	45,600	2,262
33,600	33,700	1,439	39,600	39,700	1,849	45,600	45,700	2,269
33,700	33,800	1,445	39,700	39,800	1,856	45,700	45,800	2,276
33,800	33,900	1,451	39,800	39,900	1,863	45,800	45,900	2,283
33,900	34,000	1,457	39,900	40,000	1,870	45,900	46,000	2,290
34,000			40,000			46,000		
34,000	34,100	1,463	40,000	40,100	1,877	46,000	46,100	2,297
34,100	34,200	1,469	40,100	40,200	1,884	46,100	46,200	2,304
34,200	34,300	1,475	40,200	40,300	1,891	46,200	46,300	2,311
34,300	34,400	1,481	40,300	40,400	1,898	46,300	46,400	2,318
34,400	34,500	1,487	40,400	40,500	1,905	46,400	46,500	2,325
34,500	34,600	1,493	40,500	40,600	1,912	46,500	46,600	2,332
34,600	34,700	1,499	40,600	40,700	1,919	46,600	46,700	2,339
34,700	34,800	1,506	40,700	40,800	1,926	46,700	46,800	2,346
34,800	34,900	1,513	40,800	40,900	1,933	46,800	46,900	2,353
34,900	35,000	1,520	40,900	41,000	1,940	46,900	47,000	2,360
35,000			41,000			47,000		
35,000	35,100	1,527	41,000	41,100	1,947	47,000	47,100	2,367
35,100	35,200	1,534	41,100	41,200	1,954	47,100	47,200	2,374
35,200	35,300	1,541	41,200	41,300	1,961	47,200	47,300	2,381
35,300	35,400	1,548	41,300	41,400	1,968	47,300	47,400	2,388
35,400	35,500	1,555	41,400	41,500	1,975	47,400	47,500	2,395
35,500	35,600	1,562	41,500	41,600	1,982	47,500	47,600	2,402
35,600	35,700	1,569	41,600	41,700	1,989	47,600	47,700	2,409
35,700	35,800	1,576	41,700	41,800	1,996	47,700	47,800	2,416
35,800	35,900	1,583	41,800	41,900	2,003	47,800	47,900	2,423
35,900	36,000	1,590	41,900	42,000	2,010	47,900	48,000	2,430
36,000			42,000			48,000		
36,000	36,100	1,597	42,000	42,100	2,017	48,000	48,100	2,437
36,100	36,200	1,604	42,100	42,200	2,024	48,100	48,200	2,444
36,200	36,300	1,611	42,200	42,300	2,031	48,200	48,300	2,451
36,300	36,400	1,618	42,300	42,400	2,038	48,300	48,400	2,458
36,400	36,500	1,625	42,400	42,500	2,045	48,400	48,500	2,465
36,500	36,600	1,632	42,500	42,600	2,052	48,500	48,600	2,472
36,600	36,700	1,639	42,600	42,700	2,059	48,600	48,700	2,479
36,700	36,800	1,646	42,700	42,800	2,066	48,700	48,800	2,486
36,800	36,900	1,653	42,800	42,900	2,073	48,800	48,900	2,493
36,900	37,000	1,660	42,900	43,000	2,080	48,900	49,000	2,500
37,000			43,000			49,000		
37,000	37,100	1,667	43,000	43,100	2,087	49,000	49,100	2,507
37,100	37,200	1,674	43,100	43,200	2,094	49,100	49,200	2,514
37,200	37,300	1,681	43,200	43,300	2,101	49,200	49,300	2,521
37,300	37,400	1,688	43,300	43,400	2,108	49,300	49,400	2,528
37,400	37,500	1,695	43,400	43,500	2,115	49,400	49,500	2,535
37,500	37,600	1,702	43,500	43,600	2,122	49,500	49,600	2,542
37,600	37,700	1,709	43,600	43,700	2,129	49,600	49,700	2,549
37,700	37,800	1,716	43,700	43,800	2,136	49,700	49,800	2,556
37,800	37,900	1,723	43,800	43,900	2,143	49,800	49,900	2,563
37,900	38,000	1,730	43,900	44,000	2,150	49,900	50,000	2,570
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,570 + 7% of the excess over \$49,999		
38,000	38,100	1,737	44,000	44,100	2,157			
38,100	38,200	1,744	44,100	44,200	2,164			
38,200	38,300	1,751	44,200	44,300	2,171			
38,300	38,400	1,758	44,300	44,400	2,178			
38,400	38,500	1,765	44,400	44,500	2,185			
38,500	38,600	1,772	44,500	44,600	2,192			
38,600	38,700	1,779	44,600	44,700	2,199			
38,700	38,800	1,786	44,700	44,800	2,206			
38,800	38,900	1,793	44,800	44,900	2,213			
38,900	39,000	1,800	44,900	45,000	2,220			