

2014 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.

2014 Regular Tax Table

Instructions:

1. Find your net taxable income in the table below. Your tax is to the right of this amount.

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	0	5,000	5,100	57	10,000	10,100	199
100	200	1	5,100	5,200	60	10,100	10,200	202
200	300	2	5,200	5,300	62	10,200	10,300	206
300	400	3	5,300	5,400	65	10,300	10,400	209
400	500	4	5,400	5,500	67	10,400	10,500	213
500	600	5	5,500	5,600	70	10,500	10,600	216
600	700	6	5,600	5,700	72	10,600	10,700	220
700	800	7	5,700	5,800	75	10,700	10,800	223
800	900	8	5,800	5,900	77	10,800	10,900	227
900	1,000	9	5,900	6,000	80	10,900	11,000	230
			6,000			11,000		
1,000	1,100	9	6,000	6,100	82	11,000	11,100	234
1,100	1,200	10	6,100	6,200	85	11,100	11,200	237
1,200	1,300	11	6,200	6,300	87	11,200	11,300	241
1,300	1,400	12	6,300	6,400	90	11,300	11,400	244
1,400	1,500	13	6,400	6,500	92	11,400	11,500	248
1,500	1,600	14	6,500	6,600	95	11,500	11,600	251
1,600	1,700	15	6,600	6,700	97	11,600	11,700	255
1,700	1,800	16	6,700	6,800	100	11,700	11,800	258
1,800	1,900	17	6,800	6,900	102	11,800	11,900	262
1,900	2,000	18	6,900	7,000	105	11,900	12,000	265
			7,000			12,000		
2,000	2,100	18	7,000	7,100	107	12,000	12,100	269
2,100	2,200	19	7,100	7,200	110	12,100	12,200	272
2,200	2,300	20	7,200	7,300	112	12,200	12,300	276
2,300	2,400	21	7,300	7,400	115	12,300	12,400	279
2,400	2,500	22	7,400	7,500	117	12,400	12,500	283
2,500	2,600	23	7,500	7,600	120	12,500	12,600	286
2,600	2,700	24	7,600	7,700	122	12,600	12,700	290
2,700	2,800	25	7,700	7,800	125	12,700	12,800	295
2,800	2,900	26	7,800	7,900	127	12,800	12,900	299
2,900	3,000	27	7,900	8,000	130	12,900	13,000	304
			8,000			13,000		
3,000	3,100	27	8,000	8,100	132	13,000	13,100	308
3,100	3,200	28	8,100	8,200	135	13,100	13,200	313
3,200	3,300	29	8,200	8,300	137	13,200	13,300	317
3,300	3,400	30	8,300	8,400	140	13,300	13,400	322
3,400	3,500	31	8,400	8,500	143	13,400	13,500	326
3,500	3,600	32	8,500	8,600	146	13,500	13,600	331
3,600	3,700	33	8,600	8,700	150	13,600	13,700	335
3,700	3,800	34	8,700	8,800	153	13,700	13,800	340
3,800	3,900	35	8,800	8,900	157	13,800	13,900	344
3,900	4,000	36	8,900	9,000	160	13,900	14,000	349
			9,000			14,000		
4,000	4,100	36	9,000	9,100	164	14,000	14,100	353
4,100	4,200	37	9,100	9,200	167	14,100	14,200	358
4,200	4,300	38	9,200	9,300	171	14,200	14,300	362
4,300	4,400	40	9,300	9,400	174	14,300	14,400	367
4,400	4,500	42	9,400	9,500	178	14,400	14,500	371
4,500	4,600	45	9,500	9,600	181	14,500	14,600	376
4,600	4,700	47	9,600	9,700	185	14,600	14,700	380
4,700	4,800	50	9,700	9,800	188	14,700	14,800	385
4,800	4,900	52	9,800	9,900	192	14,800	14,900	389
4,900	5,000	55	9,900	10,000	195	14,900	15,000	394

2014 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	398	21,000	21,100	669	27,000	27,100	1,029
15,100	15,200	403	21,100	21,200	675	27,100	27,200	1,035
15,200	15,300	407	21,200	21,300	681	27,200	27,300	1,041
15,300	15,400	412	21,300	21,400	687	27,300	27,400	1,047
15,400	15,500	416	21,400	21,500	693	27,400	27,500	1,053
15,500	15,600	421	21,500	21,600	699	27,500	27,600	1,059
15,600	15,700	425	21,600	21,700	705	27,600	27,700	1,065
15,700	15,800	430	21,700	21,800	711	27,700	27,800	1,071
15,800	15,900	434	21,800	21,900	717	27,800	27,900	1,077
15,900	16,000	439	21,900	22,000	723	27,900	28,000	1,083
16,000			22,000			28,000		
16,000	16,100	443	22,000	22,100	729	28,000	28,100	1,089
16,100	16,200	448	22,100	22,200	735	28,100	28,200	1,095
16,200	16,300	452	22,200	22,300	741	28,200	28,300	1,101
16,300	16,400	457	22,300	22,400	747	28,300	28,400	1,107
16,400	16,500	461	22,400	22,500	753	28,400	28,500	1,113
16,500	16,600	466	22,500	22,600	759	28,500	28,600	1,119
16,600	16,700	470	22,600	22,700	765	28,600	28,700	1,125
16,700	16,800	475	22,700	22,800	771	28,700	28,800	1,131
16,800	16,900	479	22,800	22,900	777	28,800	28,900	1,137
16,900	17,000	484	22,900	23,000	783	28,900	29,000	1,143
17,000			23,000			29,000		
17,000	17,100	488	23,000	23,100	789	29,000	29,100	1,149
17,100	17,200	493	23,100	23,200	795	29,100	29,200	1,155
17,200	17,300	497	23,200	23,300	801	29,200	29,300	1,161
17,300	17,400	502	23,300	23,400	807	29,300	29,400	1,167
17,400	17,500	506	23,400	23,500	813	29,400	29,500	1,173
17,500	17,600	511	23,500	23,600	819	29,500	29,600	1,179
17,600	17,700	515	23,600	23,700	825	29,600	29,700	1,185
17,700	17,800	520	23,700	23,800	831	29,700	29,800	1,191
17,800	17,900	524	23,800	23,900	837	29,800	29,900	1,197
17,900	18,000	529	23,900	24,000	843	29,900	30,000	1,203
18,000			24,000			30,000		
18,000	18,100	533	24,000	24,100	849	30,000	30,100	1,209
18,100	18,200	538	24,100	24,200	855	30,100	30,200	1,215
18,200	18,300	542	24,200	24,300	861	30,200	30,300	1,221
18,300	18,400	547	24,300	24,400	867	30,300	30,400	1,227
18,400	18,500	551	24,400	24,500	873	30,400	30,500	1,233
18,500	18,600	556	24,500	24,600	879	30,500	30,600	1,239
18,600	18,700	560	24,600	24,700	885	30,600	30,700	1,245
18,700	18,800	565	24,700	24,800	891	30,700	30,800	1,251
18,800	18,900	569	24,800	24,900	897	30,800	30,900	1,257
18,900	19,000	574	24,900	25,000	903	30,900	31,000	1,263
19,000			25,000			31,000		
19,000	19,100	578	25,000	25,100	909	31,000	31,100	1,269
19,100	19,200	583	25,100	25,200	915	31,100	31,200	1,275
19,200	19,300	587	25,200	25,300	921	31,200	31,300	1,281
19,300	19,400	592	25,300	25,400	927	31,300	31,400	1,287
19,400	19,500	596	25,400	25,500	933	31,400	31,500	1,293
19,500	19,600	601	25,500	25,600	939	31,500	31,600	1,299
19,600	19,700	605	25,600	25,700	945	31,600	31,700	1,305
19,700	19,800	610	25,700	25,800	951	31,700	31,800	1,311
19,800	19,900	614	25,800	25,900	957	31,800	31,900	1,317
19,900	20,000	619	25,900	26,000	963	31,900	32,000	1,323
20,000			26,000			32,000		
20,000	20,100	623	26,000	26,100	969	32,000	32,100	1,329
20,100	20,200	628	26,100	26,200	975	32,100	32,200	1,335
20,200	20,300	632	26,200	26,300	981	32,200	32,300	1,341
20,300	20,400	637	26,300	26,400	987	32,300	32,400	1,347
20,400	20,500	641	26,400	26,500	993	32,400	32,500	1,353
20,500	20,600	646	26,500	26,600	999	32,500	32,600	1,359
20,600	20,700	650	26,600	26,700	1,005	32,600	32,700	1,365
20,700	20,800	655	26,700	26,800	1,011	32,700	32,800	1,371
20,800	20,900	659	26,800	26,900	1,017	32,800	32,900	1,377
20,900	21,000	664	26,900	27,000	1,023	32,900	33,000	1,383

2014 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	1,389	39,000	39,100	1,789	45,000	45,100	2,209
33,100	33,200	1,395	39,100	39,200	1,796	45,100	45,200	2,216
33,200	33,300	1,401	39,200	39,300	1,803	45,200	45,300	2,223
33,300	33,400	1,407	39,300	39,400	1,810	45,300	45,400	2,230
33,400	33,500	1,413	39,400	39,500	1,817	45,400	45,500	2,237
33,500	33,600	1,419	39,500	39,600	1,824	45,500	45,600	2,244
33,600	33,700	1,425	39,600	39,700	1,831	45,600	45,700	2,251
33,700	33,800	1,431	39,700	39,800	1,838	45,700	45,800	2,258
33,800	33,900	1,437	39,800	39,900	1,845	45,800	45,900	2,265
33,900	34,000	1,443	39,900	40,000	1,852	45,900	46,000	2,272
34,000			40,000			46,000		
34,000	34,100	1,449	40,000	40,100	1,859	46,000	46,100	2,279
34,100	34,200	1,455	40,100	40,200	1,866	46,100	46,200	2,286
34,200	34,300	1,461	40,200	40,300	1,873	46,200	46,300	2,293
34,300	34,400	1,467	40,300	40,400	1,880	46,300	46,400	2,300
34,400	34,500	1,473	40,400	40,500	1,887	46,400	46,500	2,307
34,500	34,600	1,479	40,500	40,600	1,894	46,500	46,600	2,314
34,600	34,700	1,485	40,600	40,700	1,901	46,600	46,700	2,321
34,700	34,800	1,491	40,700	40,800	1,908	46,700	46,800	2,328
34,800	34,900	1,497	40,800	40,900	1,915	46,800	46,900	2,335
34,900	35,000	1,503	40,900	41,000	1,922	46,900	47,000	2,342
35,000			41,000			47,000		
35,000	35,100	1,509	41,000	41,100	1,929	47,000	47,100	2,349
35,100	35,200	1,516	41,100	41,200	1,936	47,100	47,200	2,356
35,200	35,300	1,523	41,200	41,300	1,943	47,200	47,300	2,363
35,300	35,400	1,530	41,300	41,400	1,950	47,300	47,400	2,370
35,400	35,500	1,537	41,400	41,500	1,957	47,400	47,500	2,377
35,500	35,600	1,544	41,500	41,600	1,964	47,500	47,600	2,384
35,600	35,700	1,551	41,600	41,700	1,971	47,600	47,700	2,391
35,700	35,800	1,558	41,700	41,800	1,978	47,700	47,800	2,398
35,800	35,900	1,565	41,800	41,900	1,985	47,800	47,900	2,405
35,900	36,000	1,572	41,900	42,000	1,992	47,900	48,000	2,412
36,000			42,000			48,000		
36,000	36,100	1,579	42,000	42,100	1,999	48,000	48,100	2,419
36,100	36,200	1,586	42,100	42,200	2,006	48,100	48,200	2,426
36,200	36,300	1,593	42,200	42,300	2,013	48,200	48,300	2,433
36,300	36,400	1,600	42,300	42,400	2,020	48,300	48,400	2,440
36,400	36,500	1,607	42,400	42,500	2,027	48,400	48,500	2,447
36,500	36,600	1,614	42,500	42,600	2,034	48,500	48,600	2,454
36,600	36,700	1,621	42,600	42,700	2,041	48,600	48,700	2,461
36,700	36,800	1,628	42,700	42,800	2,048	48,700	48,800	2,468
36,800	36,900	1,635	42,800	42,900	2,055	48,800	48,900	2,475
36,900	37,000	1,642	42,900	43,000	2,062	48,900	49,000	2,482
37,000			43,000			49,000		
37,000	37,100	1,649	43,000	43,100	2,069	49,000	49,100	2,489
37,100	37,200	1,656	43,100	43,200	2,076	49,100	49,200	2,496
37,200	37,300	1,663	43,200	43,300	2,083	49,200	49,300	2,503
37,300	37,400	1,670	43,300	43,400	2,090	49,300	49,400	2,510
37,400	37,500	1,677	43,400	43,500	2,097	49,400	49,500	2,517
37,500	37,600	1,684	43,500	43,600	2,104	49,500	49,600	2,524
37,600	37,700	1,691	43,600	43,700	2,111	49,600	49,700	2,531
37,700	37,800	1,698	43,700	43,800	2,118	49,700	49,800	2,538
37,800	37,900	1,705	43,800	43,900	2,125	49,800	49,900	2,545
37,900	38,000	1,712	43,900	44,000	2,132	49,900	50,000	2,552
38,000			44,000			PLEASE NOTE: For \$50,000 and over, your tax is \$2,552 + 7% of the excess over \$49,999		
38,000	38,100	1,719	44,000	44,100	2,139			
38,100	38,200	1,726	44,100	44,200	2,146			
38,200	38,300	1,733	44,200	44,300	2,153			
38,300	38,400	1,740	44,300	44,400	2,160			
38,400	38,500	1,747	44,400	44,500	2,167			
38,500	38,600	1,754	44,500	44,600	2,174			
38,600	38,700	1,761	44,600	44,700	2,181			
38,700	38,800	1,768	44,700	44,800	2,188			
38,800	38,900	1,775	44,800	44,900	2,195			
38,900	39,000	1,782	44,900	45,000	2,202			