



STATE OF ARKANSAS
**Department of Finance
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**REVENUE DIVISION
Individual Income Tax**
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2013 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,199	1%
\$4,200	\$8,299	2.5% minus \$ 62.99
\$8,300	\$12,399	3.5% minus \$145.98
\$12,400	\$20,699	4.5% minus \$269.97
\$20,700	\$34,599	6.0% minus \$580.45
\$34,600	and over	7.0% minus \$926.44

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 - \$269.97 = \398.28 rounded to \$398.00

Tax from table: \$398.00

“EQUAL OPPORTUNITY EMPLOYER”