



STATE OF ARKANSAS
**Department of Finance
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2017 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,399	.9%
\$4,400	\$8,699	2.4% minus \$ 65.99
\$8,700	\$13,099	3.4% minus \$152.98
\$13,100	\$21,699	4.4% minus \$283.97
\$21,700	\$36,299	5.0% minus \$396.86
\$36,300	\$77,400	6.0% minus \$759.85
\$77,401	\$78,400	6.9% minus \$1,380.54
\$78,401	\$79,400	6.9% minus \$1,280.54
\$79,401	\$80,600	6.9% minus \$1,180.54
\$80,601	\$81,600	6.9% minus \$1,080.54
\$81,601	\$82,600	6.9% minus \$980.54
\$82,601	and above	6.9% minus \$940.54

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.

$$(\$75,900 + \$76,000) / 2 = \$75,950 \times .06 = \$4,557.00 - \$759.85 = \$3,797.15 \text{ rounded to } \underline{\$3,797.00}$$

Tax from table: \$3,797.00

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

$$(\$14,800 + \$14,900) / 2 = \$14,850 \times .044 = \$653.40 - \$283.97 = \$369.43 \text{ rounded to } \underline{\$369.00}$$

Tax from table: \$369.00

“EQUAL OPPORTUNITY EMPLOYER”