



STATE OF ARKANSAS
**Department of Finance
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**REVENUE DIVISION
Individual Income Tax**
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2012 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,099	1%
\$4,100	\$8,199	2.5% minus \$ 61.49
\$8,200	\$12,199	3.5% minus \$143.48
\$12,200	\$20,399	4.5% minus \$265.47
\$20,400	\$33,999	6.0% minus \$571.45
\$34,000	and over	7.0% minus \$911.44

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 - \$265.47 = \402.78 rounded to \$403.00

Tax from table: \$403.00

“EQUAL OPPORTUNITY EMPLOYER”