



STATE OF ARKANSAS  
**Department of Finance  
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## 2020 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,699	0%
\$4,700	\$9,199	2.0% minus \$93.98
\$9,200	\$13,899	3.0% minus \$185.97
\$13,900	\$22,899	3.4% minus \$241.57
\$22,900	\$38,499	5.0% minus \$427.71
\$38,500	\$82,000	5.9% minus \$774.20
\$82,001	\$83,000	6.6% minus \$1,255.70
\$83,001	\$84,000	6.6% minus \$1,155.70
\$84,001	\$85,300	6.6% minus \$1,055.70
\$85,301	\$86,400	6.6% minus \$955.70
\$86,401	\$87,500	6.6% minus \$855.70
\$87,501	and above	6.6% minus \$815.70

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.

$(\$75,900 + \$76,000) / 2 = \$75,950 \times .059 = \$4,481.05 - \$774.20 = \$3,706.85$  rounded to \$3,707.00

Tax from table: \$3,707.00

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

$(\$14,800 + \$14,900) / 2 = \$14,850 \times .034 = \$504.90 - \$241.57 = \$263.33$  rounded to \$263.00

Tax from table: \$263.00

