



STATE OF ARKANSAS
**Department of Finance
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2021 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$4,799	0%
\$4,800	\$9,499	2.0% minus \$95.98
\$9,500	\$14,299	3.0% minus \$190.97
\$14,300	\$23,599	3.4% minus \$248.17
\$23,600	\$39,699	5.0% minus \$439.96
\$39,700	\$84,500	5.9% minus \$797.25
\$84,501	\$85,500	5.9% minus \$687.50
\$85,501	\$86,500	5.9% minus \$587.50
\$86,501	\$87,900	5.9% minus \$487.50
\$87,901	\$89,000	5.9% minus \$387.50
\$89,001	\$90,100	5.9% minus \$287.50
\$90,101	and above	5.9% minus \$247.50

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.

$(\$75,900 + \$76,000) / 2 = \$75,950 \times .059 = \$4,481.05 - \$797.25 = \$3,683.80$ rounded to \$3,684.00

Tax from table: \$3,684.00

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

$(\$14,800 + \$14,900) / 2 = \$14,850 \times .034 = \$504.90 - \$248.17 = \256.73 rounded to \$257.00

Tax from table: \$257.00