



STATE OF ARKANSAS
**Department of Finance
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2023 Indexed Tax Brackets

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

Tax Brackets			
From	Less Than or Equal To	Percentage	Minus Adjustment
\$0	\$5,299	0.00%	
\$5,300	\$10,599	2.00%	\$105.98
\$10,600	\$15,099	3.00%	\$211.97
\$15,100	\$24,999	3.40%	\$272.37
\$25,000	\$89,600	4.70%	\$597.35
\$89,601	\$89,700	4.70%	\$583.70
\$89,701	\$89,800	4.70%	\$573.70
\$89,801	\$89,900	4.70%	\$563.70
\$89,901	\$90,000	4.70%	\$553.70
*\$90,001	*\$90,200	4.70%	\$543.70
\$90,201	\$90,300	4.70%	\$533.70
\$90,301	\$90,400	4.70%	\$523.70
\$90,401	\$90,500	4.70%	\$513.70
\$90,501	\$90,600	4.70%	\$503.70
\$90,601	\$90,700	4.70%	\$493.70
\$90,701	\$90,800	4.70%	\$483.70
\$90,801	\$90,900	4.70%	\$473.70
*\$90,901	*\$91,100	4.70%	\$463.70
\$91,101	\$91,200	4.70%	\$453.70
\$91,201	\$91,300	4.70%	\$443.70
\$91,301	\$91,400	4.70%	\$433.70
\$91,401	\$91,500	4.70%	\$423.70
\$91,501	\$91,600	4.70%	\$413.70
\$91,601	\$91,700	4.70%	\$403.70
\$91,701	\$91,800	4.70%	\$393.70
\$91,801	\$91,900	4.70%	\$383.70
\$91,901	\$92,000	4.70%	\$373.70
\$92,001	\$92,100	4.70%	\$363.70
\$92,101	\$92,200	4.70%	\$353.70
\$92,201	\$92,300	4.70%	\$343.70
\$92,301	\$92,400	4.70%	\$333.70
\$92,401	\$92,500	4.70%	\$323.70
\$92,501	\$92,600	4.70%	\$313.70

From	Less Than or Equal To	Percentage	Minus Adjustment
\$92,601	\$92,700	4.70%	\$303.70
\$92,701	\$92,800	4.70%	\$293.70
\$92,801	\$92,900	4.70%	\$283.70
\$92,901	\$93,000	4.70%	\$273.70
\$93,001	\$93,100	4.70%	\$263.70
\$93,101	\$93,200	4.70%	\$253.70
\$93,201	\$93,300	4.70%	\$243.70
\$93,301	\$93,400	4.70%	\$233.70
\$93,401	\$93,500	4.70%	\$223.70
\$93,501	\$93,600	4.70%	\$213.70
*\$93,601	*\$93,800	4.70%	\$203.70
\$93,801	\$93,900	4.70%	\$193.70
\$93,901	\$94,000	4.70%	\$183.70
\$94,001	\$94,100	4.70%	\$173.70
\$94,101	\$94,200	4.70%	\$163.70
\$94,201	\$100,000	4.70%	\$153.70
\$100,001	and above	4.70%	\$153.70

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.

$(\$75,900 + \$76,000) / 2 = \$75,950 \times .047 = \$3,569.65 - \$597.35 = \$2,972.30$ rounded to \$2,972.00

Tax from table: \$2,972.00

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

$(\$14,800 + \$14,900) / 2 = \$14,850 \times .030 = \$445.50 - \$211.97 = \233.53 rounded to \$234.00

Tax from table: \$234.00

NOTE:

The income ranges indicated with an asterisk (*) extend an extra \$100 intentionally. Ark. Code Ann. 26-51-201(d)(1) requires each bracket to be increased annually by the cost-of-living adjustment, rounding to the nearest \$100. Depending on the bracket amount, rounding up or down may occur in different intervals.