



STATE OF ARKANSAS
**Department of Finance
and Administration**

**REVENUE DIVISION
Individual Income Tax**
Ledbetter Building, Room 2300
7th and Wolfe Streets
Post Office Box 3628
Little Rock, Arkansas 72203-3628
Phone: (501) 682-7225
Fax: (501) 682-7691
<http://www.arkansas.gov/dfa>

2008 Indexed Tax Brackets

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

At Least	But Not More Than	Tax Rate
\$0	\$3,799	1%
\$3,800	\$7,599	2.5% minus \$ 56.99
\$7,600	\$11,399	3.5% minus \$132.98
\$11,400	\$18,999	4.5% minus \$246.97
\$19,000	\$31,699	6.0% minus \$531.95
\$31,700	and over	7.0% minus \$848.94

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 - \$246.97 = \421.28 rounded to \$421.00

Tax from table: \$421.00

“EQUAL OPPORTUNITY EMPLOYER”