**2019 Indexed Tax Brackets**

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

|  |  |  |
| --- | --- | --- |
| At Least | But Not More Than | Tax Rate |
| $0 | $4,599 | 0% |
| $4,600 | $9,099 | 2.0% minus $91.98 |
| $9,100 | $13,699 | 3.0% minus $182.97 |
| $13,700 | $22,599 | 3.4% minus $237.77 |
| $22,600 | $37,899 | 5.0% minus $421.46 |
| $37,900 | $80,800 | 6.0% minus $800.45 |
| $80,801 | $81,800 | 6.9% minus $1,421.64 |
| $81,801 | $82,800 | 6.9% minus $1,321.64 |
| $82,801 | $84,100 | 6.9% minus $1,221.64 |
| $84,101 | $85,200 | 6.9% minus $1,121.64 |
| $85,201 | $86,200 | 6.9% minus $1,021.64 |
| $86,201 | and above | 6.9% minus $981.64 |

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 x .06 = $4,557 - $800.45 = $3,756.55 rounded to $3,757.00

Tax from table: $3,757.00

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

($14,800 + $14,900)/2=$14,850 x .034 = $504.90 – $237.77 = $267.13 rounded to $267.00

Tax from table: $267.00