



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

**REVENUE DIVISION  
 Individual Income Tax**  
 Ledbetter Building, Room 2300  
 7<sup>th</sup> and Wolfe Streets  
 Post Office Box 3628  
 Little Rock, Arkansas 72203-3628  
 Phone: (501) 682-1100  
 Fax: (501) 682-7692  
 www.dfa.arkansas.gov

## 2024 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	\$5,499	0.00%	
\$5,500	\$10,899	2.00%	\$109.98
\$10,900	\$15,599	3.00%	\$218.97
\$15,600	\$25,699	3.40%	\$281.37
\$25,700	\$92,300	3.90%	\$409.86
\$92,301	\$92,400	3.90%	\$397.40
\$92,401	\$92,500	3.90%	\$387.40
\$92,501	\$92,600	3.90%	\$377.40
\$92,601	\$92,700	3.90%	\$367.40
\$92,701	\$92,800	3.90%	\$357.40
\$92,801	\$92,900	3.90%	\$347.40
\$92,901	\$93,000	3.90%	\$337.40
\$93,001	\$93,100	3.90%	\$327.40
\$93,101	\$93,200	3.90%	\$317.40
\$93,201	\$93,300	3.90%	\$307.40
\$93,301	\$93,400	3.90%	\$297.40
\$93,401	\$93,500	3.90%	\$287.40
\$93,501	\$93,600	3.90%	\$277.40
\$93,601	\$93,700	3.90%	\$267.40
\$93,701	\$93,800	3.90%	\$257.40
\$93,801	\$93,900	3.90%	\$247.40
\$93,901	\$94,000	3.90%	\$237.40
\$94,001	\$94,100	3.90%	\$227.40
\$94,101	\$94,200	3.90%	\$217.40
\$94,201	\$94,300	3.90%	\$207.40
*\$94,301	*\$94,500	3.90%	\$197.40
\$94,501	\$94,600	3.90%	\$187.40
\$94,601	\$94,700	3.90%	\$177.40
\$94,701	\$94,800	3.90%	\$167.40

Over	But Not Over	Percentage	Minus Adjustment
\$94,801	\$94,900	3.90%	\$157.40
\$94,901	\$95,000	3.90%	\$147.40
\$95,001	\$95,100	3.90%	\$137.40
\$95,101	\$95,200	3.90%	\$127.40
\$95,201	\$95,300	3.90%	\$117.40
\$95,301	\$95,400	3.90%	\$107.40
\$95,401	\$95,500	3.90%	\$97.40
\$95,501	and over	3.90%	\$87.40

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.

$(\$75,900 + \$76,000) / 2 = \$75,950 \times .039 = \$2,962.05 - \$409.86 = \$2,552.19$  rounded to \$2,552.00

Tax from table: \$2,552.00

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

$(\$14,800 + \$14,900) / 2 = \$14,850 \times .030 = \$445.50 - \$218.97 = \$226.53$  rounded to \$227.00

Tax from table: \$227.00

**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.