

Subject 500

Choosing the Correct Table

There are two types of tax tables for figuring tax on your Arkansas Individual Tax Return. They are the Low Income Tax Tables and the Regular Tax Table.

Your **total gross income from all sources (regardless of whether the income is taxable to Arkansas)** and your filing status are used to determine if you qualify to use the Low Income Tables. If you claim the \$9,000 exemption for military income, or the \$6,000 exemption for employer-sponsored pension and/or qualified IRA distributions, you do not qualify for the Low Income Tax Tables. You qualify for the Low Income Tax Tables if your adjusted gross income falls below the following amounts for your filing status:

- **Filing Status 1 – Single:** Your total gross income cannot be greater than **\$13,900**.
- **Filing Status 2 – Married Filing Joint with One or No Dependents:** Your total gross income cannot be greater than **\$22,000**.
- **Filing Status 2 – Married Filing Joint with Two or More Dependents:** Your total gross income cannot be greater than **\$27,400**.
- **Filing Status 3 – Head of Household:** Your total gross income cannot be greater than **\$19,400**.
- **Filing Status 4 or 5 – Married Filing Separately:** Taxpayers filing Status 4 or 5 may not use the Low Income Tax Table regardless of their income.
- **Filing Status 6 – Qualifying Widow or Widower:** Your total gross income cannot be greater than **\$19,400**.

Use the Regular Tax Table if you do not qualify to use the Low Income Tax Tables.