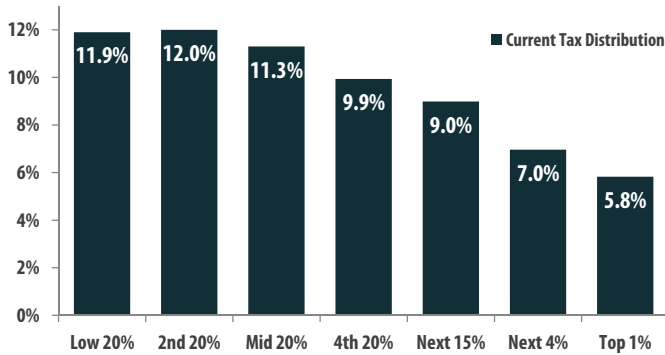


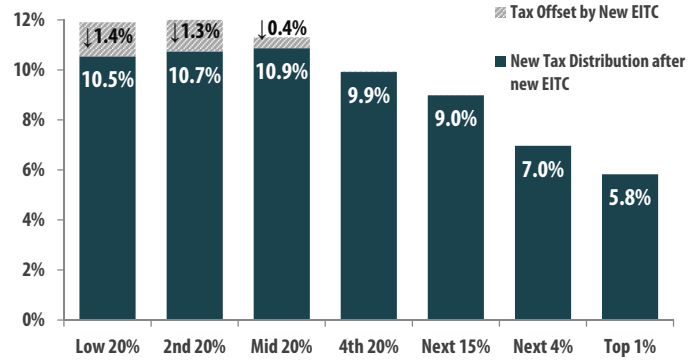
Current policy: No state EITC

Income Group	Low 20%	2nd 20%	Mid 20%	4th 20%	Next 15%	Next 4%	Top 1%
Income Range	Less than \$15,000	\$15,000 – \$27,000	\$27,000 – \$44,000	\$44,000 – \$71,000	\$71,000 – \$144,000	\$144,000 – \$311,000	\$311,000 – Or More
Average Income in Group	\$8,600	\$21,200	\$35,200	\$55,500	\$94,400	\$193,300	\$723,300

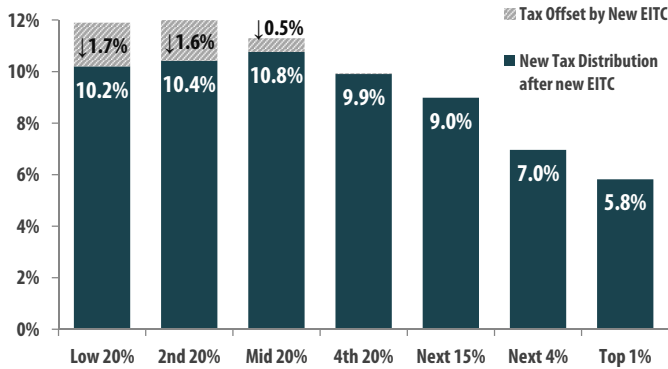
## Current Distribution of Arkansas State & Local Taxes\*



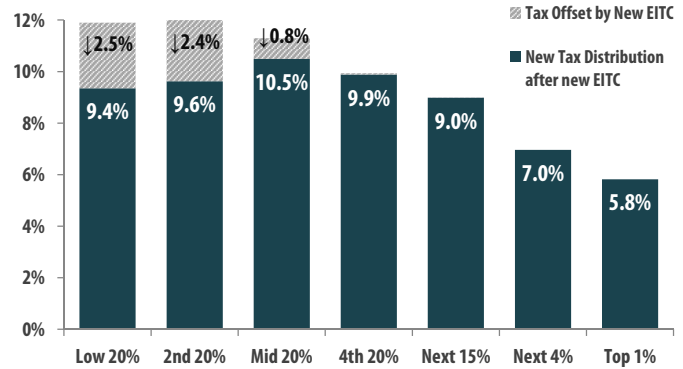
## 1) Enact Refundable 16% Credit



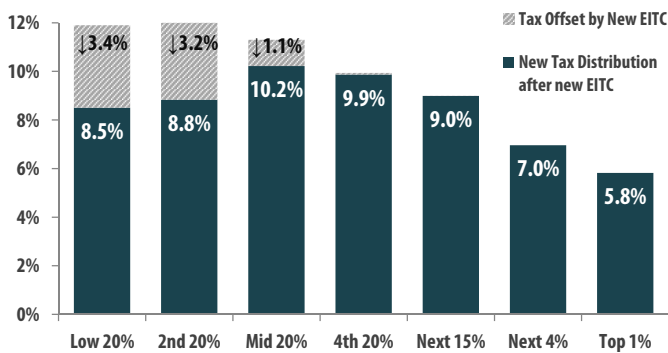
## 2) Enact Refundable 20% Credit



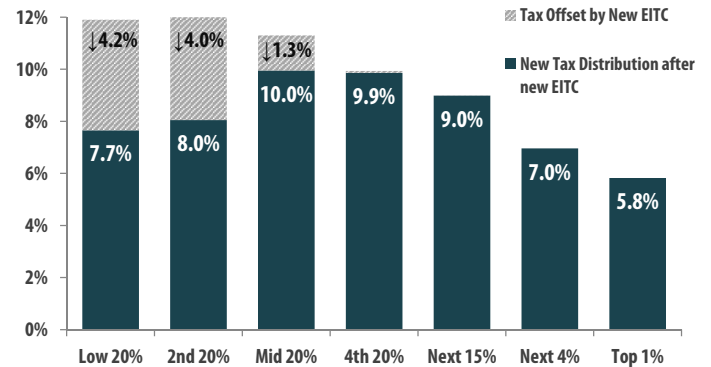
## 3) Enact Refundable 30% Credit



## 4) Enact Refundable 40% Credit



## 5) Enact Refundable 50% Credit



\*The baseline distribution of taxes used in this report has been modified from the published *Who Pays?* results to reflect the larger capital gains exclusion, increased standard deduction and across the board income tax rate reductions approved in 2013. The figures represent total state and local taxes as a share of income, post-federal offset. Due to rounding, the new tax distributions shown may not always precisely equal the current distribution minus the EITC offset.