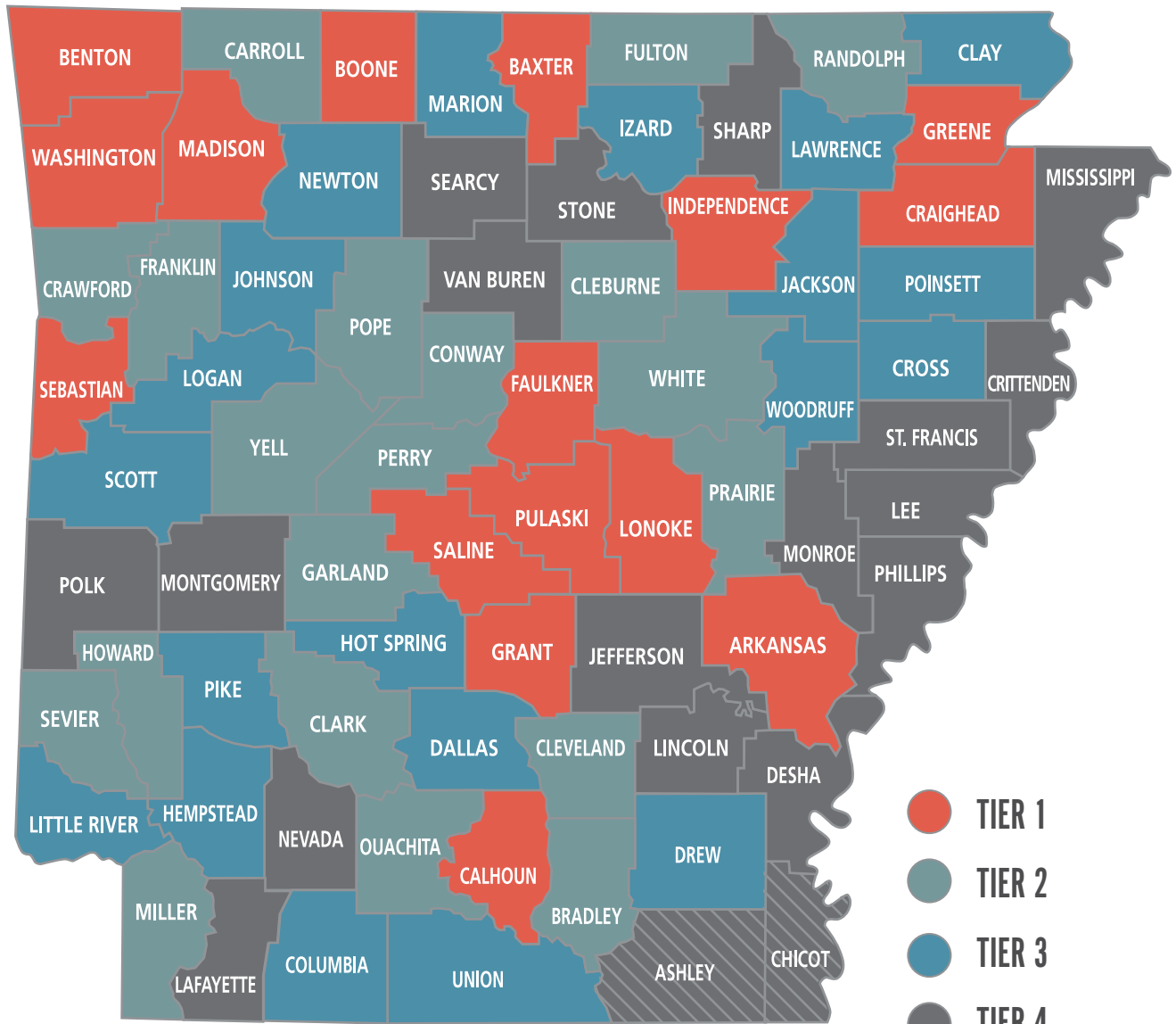


ARKANSAS INCENTIVE TIER MAP

EFFECTIVE JULY 1, 2021



/// Designated High Unemployment Rate Counties for Tourism Development Act Incentive

	ADVANTAGE ARKANSAS		TAX BACK
	PAYROLL THRESHOLD	BENEFIT* (% OF PAYROLL)	INVESTMENT THRESHOLD
TIER 1	\$125,000	1%	\$500,000
TIER 2	\$100,000	2%	\$400,000
TIER 3	\$75,000	3%	\$300,000
TIER 4	\$50,000	4%	\$200,000

Minimum average hourly wage to qualify for an incentive program is \$14.11

*Qualified businesses shall receive an additional tax credit of 1% of payroll if the new employees' average hourly wage exceeds 125% of the lesser of the state or county average wage