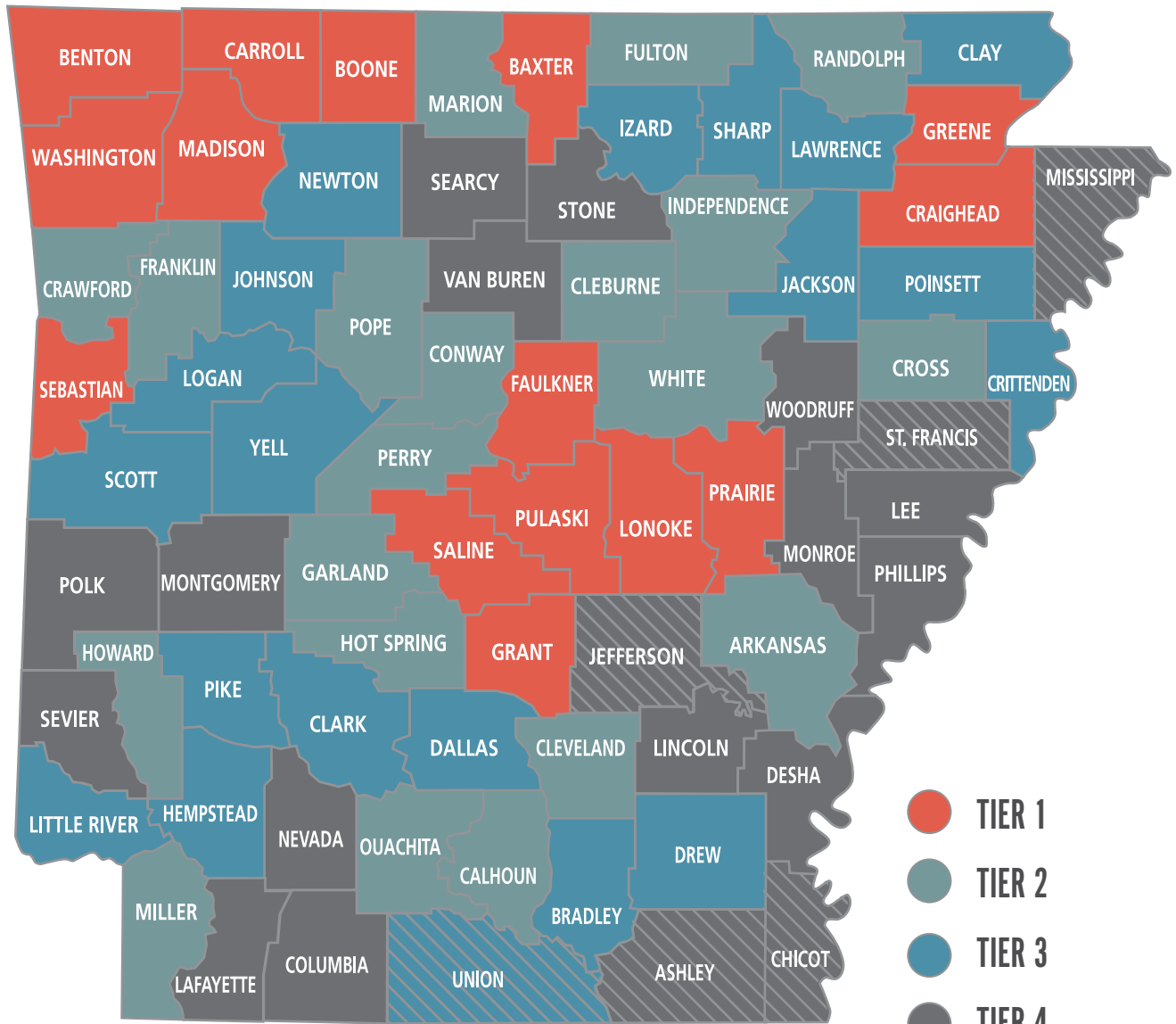


# ARKANSAS INCENTIVE TIER MAP

EFFECTIVE JULY 1, 2022



- TIER 1
- TIER 2
- TIER 3
- TIER 4

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

	ADVANTAGE ARKANSAS		TAX BACK	CREATE REBATE		ARKPLUS	
	PAYROLL THRESHOLD	BENEFIT* (% OF PAYROLL)	INVESTMENT THRESHOLD	PAYROLL THRESHOLD	BENEFIT (% OF PAYROLL)	INVESTMENT THRESHOLD (BENEFIT = 10% OF INVESTMENT)	PAYROLL THRESHOLD
TIER 1	\$125,000	1%	\$500,000	\$2,000,000	3.9%	\$5,000,000	\$2,000,000
TIER 2	\$100,000	2%	\$400,000	\$1,750,000	4.25%	\$3,750,000	\$1,500,000
TIER 3	\$75,000	3%	\$300,000	\$1,500,000	4.5%	\$3,000,000	\$1,200,000
TIER 4	\$50,000	4%	\$200,000	\$1,250,000	5%	\$2,000,000	\$800,000

Minimum average hourly wage to qualify for an incentive program is \$14.94

\*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